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IDENTIFIERS	*Oakton Community College IL

ABSTRACT

This report provides the annual budget for Oakton (Illinois) Community College's fiscal year 1997. Following prefatory matter, the report is comprised of an introduction section, budget section, statistics section, and appendix section. The introduction section includes a district organization chart, goals and objectives, financial outlook, analysis of grant distributions, and budget procedures. The budget section contains a summary of the fiscal year 1997, comparisons of program costs, revenues and expenditures, and charts of college administrative organization. The statistics section includes comparisons of audited operating revenues and expenditures, faculty and staff statistics, student enrollment, unit cost information, tuition and fees, academic awards, student financial aid and a history of tax rates. The appendix section includes descriptions of functional areas and programs, agenda items, maps, a glossary, a chart of organization for academic affairs through Fall 1996, and acknowledgments. An addendum summarizes the results of the Board of Trustees meeting held June 25, 1996. It was found that expenditures exceed revenue due to remodeling of the facilities, but that total Operating Funds revenues will increase by 4.59%. (YKH)

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ED 411 927

ANNUAL BUDGET

Fiscal Year 1997

OAKTON COMMUNITY COLLEGE

Community College District 535
Des Plaines, Illinois

JC 970 540

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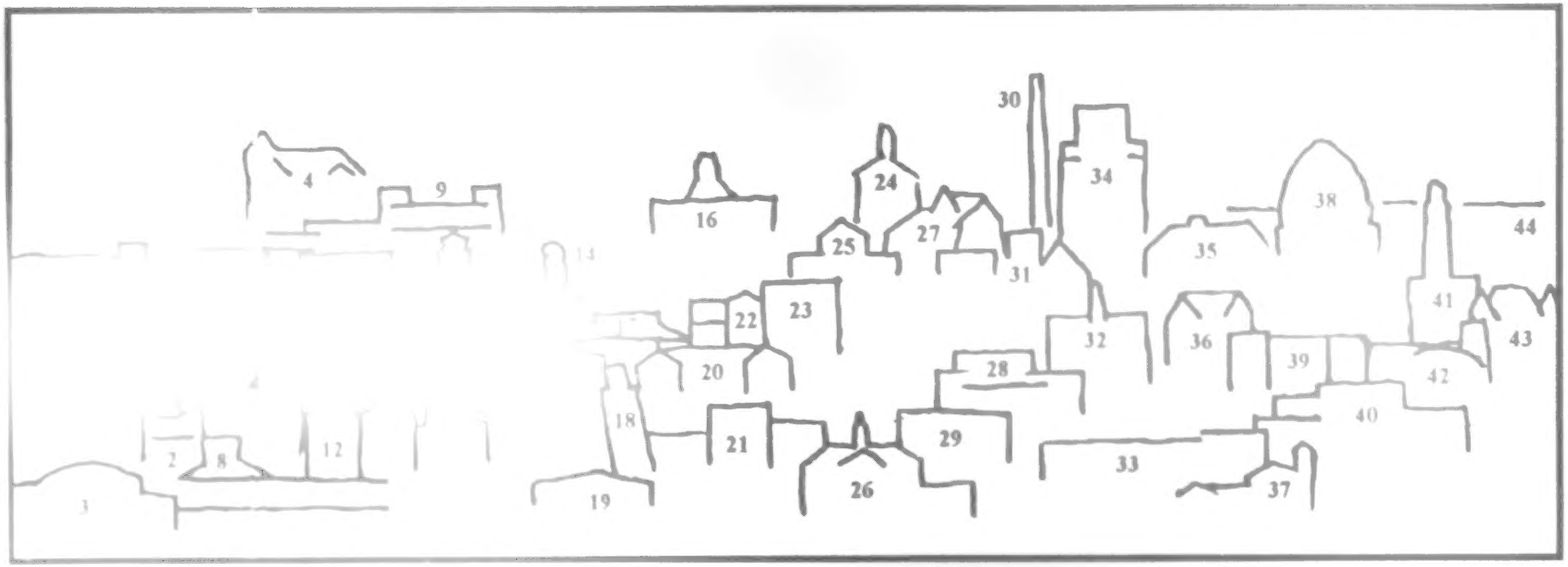


1. Oakton Community College
2. Kinder House
3. Maine West High School
4. Northbrook Village Hall
5. Glenbrook South High School
6. Kinnicott House - The Grove
7. Maine East High School
8. Maine South High School
9. Glenbrook North High School
10. [illegible] Station
12. Park Ridge Library
13. Pickwick Theater
14. Hug-The-Bear
15. Western Golf Association
16. Chicago Botanic Garden
17. Golf Train Station
18. Leaning Tower Y
19. Niles Public Library
20. Morton Grove Public Library
21. Niles West High School
22. [illegible] Historical Society
23. Northfield Village Hall
24. Glencoe Village Hall
25. Glencoe Public Library
26. Skokie Village Hall
27. Glencoe Train Station
28. Niles North
29. Skokie Public Library
30. Tower
31. Winnetka Community House
32. Winnetka Village Hall
33. Ray Hartstein Campus
34. New Trier High School
35. Kenilworth Train Station
36. Gross Point Village Hall
37. Lincolnwood Village Hall
38. Bahai Temple
39. Wilmette Public Library
40. Evanston High School
41. Evanston Lighthouse
42. Evanston Public Library
43. Dawes House
44. Lake Michigan

About the Artist

The cover artwork was executed by Sally Schoch, a Wilmette resident. Sally has studied at the University of Chicago, the University of Miami, and the School of the Art Institute of Chicago, graduating with a Bachelor of Fine Arts degree. She continued her education by earning a Master of Fine Arts degree at the School of the Art Institute of Chicago; her special thesis work centered on fabric collage. She has participated in many art fairs and shows in the Chicago area, including exhibits at Marshall Field & Company and Neville-Sargent in Chicago as well as a one man show at the National College of Education in Evanston, Illinois. Her corporate commissions include work for Bally Corporation, The Bank of America, 1st Illinois Bank, and the City Hall in Joliet, Illinois. She is a member of the Handweavers Guild of America and the North Shore Weavers' Guild. Sally loves the challenge of anything involving the visual arts and works in a wide variety of media.

OAKTON COMMUNITY COLLEGE

Annual Budget

for the
Fiscal Year Ended June 30, 1997

Board of Trustees

Community College District No. 535
County of Cook
1600 East Golf Road
Des Plaines, Illinois 60016

OAKTON COMMUNITY COLLEGE
19 69
DIVERSITY ◆ EXCELLENCE ◆ GROWTH

Oakton Community College

Office of the President
1600 East Golf Road
Des Plaines, IL 60016-1268
(847) 635-1801
FAX (847) 635-1764

Ladies and Gentlemen of the Board:

I am pleased to present to you and to the residents of District 535 the Annual Budget for the fiscal year ending June 30, 1997. This document presents the College's financial plan for operations during the coming fiscal year.

In response to the climate of economic constraint, the College has made every effort to allocate resources wisely. As we continue to improve and expand our educational facilities, we have prepared this budget mindful of the need to equip, support, and enhance the educational programs and services which are at the heart of the mission of Oakton Community College. Even as we prepare for the coming North Central Association accreditation visit, we shall continue to do all that we can to analyze and improve both our programs and services and to maintain our place as one of the country's premier community colleges.

I am grateful to all those individuals at the College who contributed to the long and thoughtful process of determining and assembling this budget. I encourage everyone to read carefully the attached summary and comments. This Addendum presents an overview of the College's budget and a thorough discussion of factors which helped to frame the financial decisions which shaped that budget.

As we have done in the recent past, we present the tentative budget to the Board for approval before the start of the fiscal year.

Respectfully yours,

Margaret B. Lee
President

Addendum - Summary and Comments

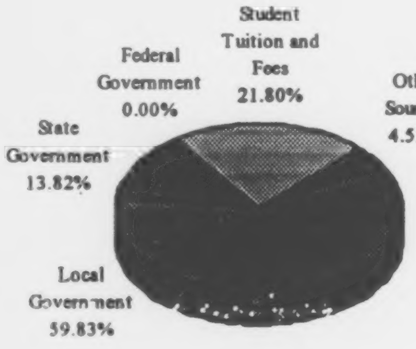
SUMMARY

Oakton Community College, Community College District 535, considered its Annual Budget for Fiscal Year 1996-1997 at the regularly scheduled meeting of the Board of Trustees on June 25, 1996. The budget contains a total of $54,639,305 in revenues and $60,594,137 in expenditures, a 9.58% increase, for all funds. Expenditures exceed revenues primarily because of remodeling and outfitting of the facilities at the Des Plaines Campus and deployment of a client-server computing system for the College. The most significant change is in the Restricted Purposes Fund, where expenditures rose by 42.00%, reflecting modest increases in restricted use funds expenditures and recognition of the state's portion of the State University Retirement System's (SURS) contribution, which the College is now obligated to record as a revenue and an expenditure (34.94% increase) even though there are no actual transfers of funds between the College and the state.

The Operating Funds, which are those funds used for the primary instruction and general support functions of the College, show revenues of $37,018,500 and expenditures of $33,928,324 for the fiscal year, plus fund transfers of $3,072,000 to the Operations and Maintenance Fund (Restricted) and the Auxiliary Enterprises Fund. This leaves a projected total Operating Funds net balance of $18,176, revenues over expenditures, for this fiscal year.

The financial plan predicts that total Operating Funds revenues will increase by 4.59%. A $2.00 per credit hour increase in tuition and a small increase in total credit hour grants from the state (0.59%) are projected to supplement the revenues from property taxes, which are subject to a tax cap (discussed at length later). Local government revenues account for 59.83% of all Operating Fund revenues in this budget, virtually identical to last year's 59.71% share. State government revenues, because of Oakton's decrease in enrollment in Fiscal Year 1995, will bring in $5,115,000, which is only 13.82% of revenues, compared with 14.37% for Fiscal Year 1996. Student tuition and fees will contribute 21.80% of revenues, again

Operating Funds



Revenues

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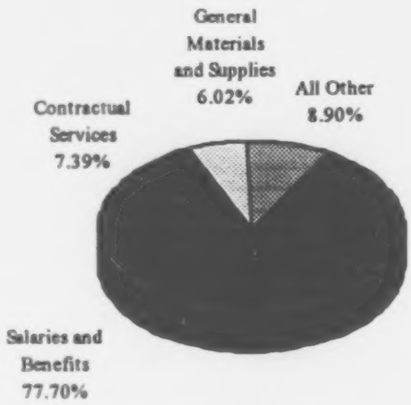
down from last year's 22.21%. A projected increase in investment revenue (45.45%) will compensate for the other decreases. Operating Funds expenditures will increase by 5.30% for the current budget. As should be expected in a service organization, the majority of the expenditures are for salaries (70.66%) and benefits (7.04%). Of the non-personnel categories contractual services (7.39%) and general materials and supplies (6.02%) constitute the major expenditure areas. (see p. 64).

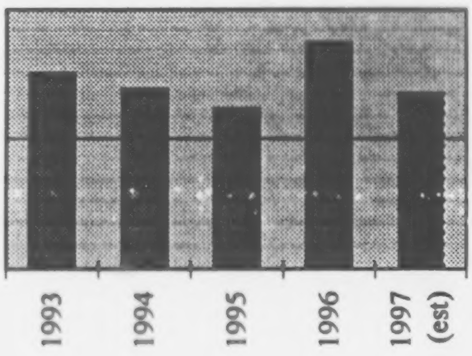


Expenditures

The budget again shows a positive net balance in total Operating Funds, accomplished primarily by tight constraints on spending and modest increases in revenues, in spite of an increase in fund transfers for library remodeling/construction. Without the fund transfers to the Operations and Maintenance Fund (Restricted) for the past few years, funding its own construction programs to accommodate growth in the student population and in the educational programs, the College would have had a balanced budget in Operating Funds every fiscal year since its first budget in Fiscal Year 1970.

While the total fund balance for the College, without Investment in Plant, had grown for several years in anticipation of the construction and remodeling programs at the Des Plaines and Ray Hartstein campuses, the balance began to fall as the construction programs commenced in earnest in Fiscal Year 1994. The fund balance rose again in Fiscal Year 1996 as the construction programs at the Des Plaines and Ray Hartstein campuses were completed on time and under budget. The current projection for Fiscal Year 1997 is that the balance will again fall as remodeling on the Des Plaines Campus proceeds. (see pp. 28, 90). Previously the College had transferred substantial revenues to the Operations and Maintenance Fund (Restricted) from the Operating Funds in order to finance the construction efforts. These transfers were necessary to compensate for the lack of state assistance for these essential construction projects. The College continues to rely on loans from the Working Cash Fund to cover its deficits in the Education Fund and expects to bring the that fund balance to a positive basis over

FUND BALANCES



the next four years as monies are gradually reallocated away from construction purposes and into the Education Fund. Plans provide for extensive remodeling at the Des Plaines Campus to improve library and instructional support services during the current Fiscal Year, and additional facilities are planned for the improvement of the Ray Hartstein Campus with construction still in the early planning stages.

The College continues to conserve resources through development of additional and enhanced funding sources and through financial control and reduction of expenditures where possible without affecting the quality and viability of the educational programs. Through the Value through Improved Productivity (VIP) program, all levels of the College are exploring ways to more wisely and efficiently manage available resources. The College's financial goal of maintaining a healthy fiscal position through development of new and additional resources and through the wise allocation and use of available resources in support of the educational goals and mission of the College remains unchanged.

Late in 1993 the Illinois Community College Board (ICCB) issued revised guidelines and requirements for uniform financial reporting by community colleges throughout the state, to be fully implemented within three years. The required changes involve moving programs between funds, reassigning programs to new account numbers, splitting some current programs between accounts, and significantly increasing the number of categories of expenditures. For example, under the new rules, faculty salaries would be recorded in twenty different classifications, compared to just three classifications previously. Other mandated changes are equally significant. Faced with these extensive changes, Oakton (the only community college to act) chose to implement the new requirements in two stages. The first, accomplished in the Fiscal Year 1995 budget, incorporated approximately 35% of the necessary revisions. The bulk of the revisions were to occur in the Fiscal Year 1997 budget. However, because the new requirements imposed a significant hardship on the financial reporting systems of the community colleges, the ICCB formed a task force, which included Oakton, to re-evaluate the needs, the effects, and effectiveness of the scheduled conversion. As a result, new rules were issued by the ICCB, some of which reversed changes already implemented. The College has chosen to wait to further implement most of the changes in its chart of accounts and financial structure, and there are no significant alterations to the chart of accounts to meet ICCB revisions in the Fiscal Year 1997 budget.

No significant changes in staffing levels are planned for the coming year. As the College continues to examine its future needs, a few positions will likely remain unfilled and there may be some minor shifting of approved positions as the College continues to refine the reorganization begun at the end of Fiscal Year 1996. Three full-time faculty positions have been budgeted with zero dollars, for example. A few classified staff positions which had for several years been Excellence positions have been integrated into the regular budget, but these additions do not affect staffing totals because they were always counted with the regular positions. Therefore, total staffing FTEs for the College will remain relatively constant. (see pp. 105, 109). Funds for student employees were increased 5.0%

across the institution for the coming year. As usual, part-time faculty counts will vary in accordance with enrollment levels, but barring any extraordinary changes in students and classes, part-time faculty FTE and counts should not change significantly.

Total enrollment for Fiscal Year 1996 increased slightly to 203,373.5 credit hours. This increase of 8468.5 hours, or 4.34%, is likely a response to the opening of the new facilities at the Des Plaines and Ray Hartstein campuses and to more aggressive enrollment and recruiting activities after a minor correction in Fiscal Year 1995 to the rapid growth the College had experienced over the last years (up over 44.41% from Fiscal Year 1986 to Fiscal Year 1993) and will not affect revenues until Fiscal Year 1998. (see pp. 119, 123, 126). Early enrollment figures for Fiscal Year 1997 show a 5.3% decrease in enrollment headcounts, which may be a result of the fairly strong economy. Traditionally, as the economy suffers, community college enrollments rise only to decline again somewhat when the economy improves. As the College continues to refine its educational offerings to more closely meet the needs of the district residents and continues its efforts to improve its enrollment posture through recruitment and partnerships, total enrollment will continue to show slow but steady growth with yearly increases exceeding occasional decreases.

Overall, we believe that Oakton Community College presents a healthy educational and financial picture. And we see no reason why that picture should not continue to remain as bright and healthy in the future.

Two significant events occurred during the year. One was the appointment of Mary M. Mittler as the Vice President for Academic Affairs (formerly Curriculum and Instruction). Ms. Mittler was appointed as Acting Vice President when Dr. Margaret Lee became Oakton's third President at the end of Fiscal Year 1995. The College conducted an extensive national search for suitable candidates to fill the position on a permanent basis. The search committee, consisting of administrators, full- and part-time faculty, and classified staff, received 53 and reviewed in detail 39 applications for the position. Eight candidates were invited to visit Oakton for a day-long series of interviews. At the end of this process the committee felt that while most of the candidates had desirable qualifications, none was an obvious choice to fill the position. Following some lengthy debates among themselves, the members of the committee unanimously recommended to President Lee that the acting incumbent, Ms. Mittler, be offered the position she had already been filling for most of the year. The appointment was well received throughout the College community.

The second event of importance was the beginning of the reorganization of the instructional and administrative structure of the College to meet the new challenges which will face education in the years to come. After extensive consultation with administrators, faculty, staff, and members of the Board, President Lee began to institute changes which would improve the College's ability to respond to the demands of the future. The transition from the old to the new took into account previously announced personnel changes and the demands of existing instructional and administrative requirements. Shifts in the division structures, for example, are timed to occur between the Fall and Spring semesters. (see pp. 63, 184). Among the significant changes are the discontinuance of the Office of the Vice President for Community and Information Services, and the reassignment of functions previously reporting to that office, and the establishment of the Office of the Associate Vice President for Information Technology, which combines instructional and administrative computing and which will provide a unified institutional effort to implement an integrated computing environment within the College community. Another significant organizational change was combining the credit instructional programs and services with the non-credit instructional programs and services under the auspices of Academic Affairs, effectively uniting all instructional programs within the College.

For the coming year, the College will continue to refine its organizational structure. The organization charts in the Budget Section reflect the accomplished and programmed changes, including the projected divisional realignment of instructional disciplines. For comparison, an organizational chart of the divisions as they are currently structured is included in the Appendix. Divisional reorganization will have no effect on the budget or general ledger; it will have a slight effect on unit cost and program review calculations because the number of faculty supported by each division will change.

The coming year will also see the College's move into the first stages of implementing a client/server system and a unified computing structure. In Fiscal Year 1995 the College transferred $1.0 million from the Education Fund to the Auxiliary Enterprises Fund to support the acquisition and implementation of an advanced integrated computing environment; that sum has been carried forward to Fiscal Year 1997. Additional resources will be required in future years to complete the change in computing systems, but these added requirements will pose no significant drain on College reserves. In conjunction with this initiative, the Instructional Technology function was moved from the Education Fund to the Auxiliary Enterprise Fund in order to group all computing functions in the same financial area. Associated costs will be recouped through a combination of reassigning computer lab fees and charging instructional programs a service fee based on computer lab use; this replaces the previous system of direct costs and chargeback allocations to the instructional programs, which simplifies the budget by consolidating several account numbers associated with instructional computing in each program into one account number. This procedure reflects the similar procedure in use for administrative computing charges.

The College will this year continue preparing for the North Central Association of Colleges and Schools (NCA) accreditation visit, which will occur during Fiscal Year 1998 (October 1997). Institutional accreditation evaluates the entire institution for its educational activities, governance and administration, financial stability, admissions and student personnel services, institutional resources, student academic achievement, institutional effectiveness, and relationships with constituencies outside the institution. Accreditation indicates both to other institutions and to the public that an institution meets the General Institutional Requirements and the Criteria for Accreditation. Preparations commence with self-evaluation studies by all elements of the College covering the entire College and its operations. The College has budgeted $30,914 to support the preparations for the NCA visit. Any college which loses accreditation loses its most valuable, albeit intangible, asset.

DETAIL COMMENTS

Budgetary Performance

These comments address certain variations between budgeted amounts and preliminary actual amounts for Fiscal Year 1996. Comparison of these figures is an indication of the assumptions and accuracy with which the budget was prepared and monitored.

1. Investment revenues in the Education Fund were higher than budgeted because a favorable revenue picture and controlled expenditures created an unexpected increase in the fund balance available to the investment pool. (see p. 65).

2. In general institutional costs in the Education Fund, the savings of 11.2% was achieved across all of the eleven programs which comprise this area. No single expenditure category varied enough to be noteworthy. (see p. 66).

3. In the Operations and Maintenance Fund investment interest was significantly higher than expected because the College decided to forego a planned fund transfer out of the fund at the end of Fiscal Year 1995, resulting in more available resources for the investment pool; this decision was reached after the Fiscal Year 1996 budget was set and approved. (see p. 77).

4. In the Auxiliary Enterprises Fund investment income was higher than planned because the $1.0 million previously transferred to support client-server acquisition was not spent and was carried forward, thus improving the fund balance available for investment. (see p. 79).

5. Auxiliary Enterprises Fund expenditures were less than budgeted because the decision on acquiring a client-server system was delayed for additional research (see #4, above). This delay affected primarily contractual services (-26.9%), general materials and supplies (-10,6%), and capital outlay (-67.7%). Discounting the $1.0 million reserve for that project, total fund expenditures were within 2.7% of budget. (see p. 79).

6. Liability, Settlement, and Protection Fund employee benefits were less than budgeted because workmen's compensation costs were substantially less than planned. (see p. 89).

7. Operations and Maintenance Fund (Restricted) investment income was less than forecast because a planned fund transfer was not made, thus reducing the amount available to the investment pool (see #3, above); even the savings below were not enough to offset the effect of the transfer not being made. Capital outlay was significantly less than

budgeted because certain construction costs for the Des Plaines and Ray Hartstein campuses were actually paid in the prior year rather than delaying payment until Fiscal Year 1996. Also, outfitting costs for the new facilities were significantly less than planned because of substantial savings in the purchase of items such as furniture and lab computers. (see p. 90).

Significant Changes in Budget Levels

These comments address significant changes in the budgeted amounts for Fiscal Year 1997 over Fiscal Year 1996. While the comments are directed primarily at the broad summary levels of financial presentation, the budgeted changes referenced will also show up in applicable detail tables and charts as well without further comment.

1. The overall decrease in local government revenues reflects modest increases in the tax levy for operating funds and the future discontinuance of the levy for the working cash bond issue. Final payment on the bond issue will occur in December 1996. Since tax levy years offset budget years by six months, the full effect of the ending of the bond levy will not be apparent until the Fiscal Year 1998 budget. (see p. 56).

2. The change in contractual services is composed primarily of three increases. The first relates to moving Instructional Technology from the Education Fund to the Auxiliary Enterprises Fund as discussed above. This represents an increase of $806,000 in contractual service charges which is offset by shifting Instructional Technology direct expenses out of the Education Fund. The second major increase is in the Auxiliary Enterprises Fund where $320,000 has been budgeted for consultant services to assist with client-server implementation; this increase comes from the $1.0 million carried forward from Fiscal Year 1996. The third increase is $400,000 for architect fees for the remodeling of the library and instructional support service areas of the Des Plaines Campus. (see p. 56).

3. As is discussed in detail elsewhere, the Ray Hartstein Campus changed status as a rental facility during Fiscal Year 1996. In conformance with that change, the maintenance and support operations were moved from the Auxiliary Enterprises Fund to the Operations and Maintenance Fund. The decrease in fixed charges represents primarily the rent the College previously paid itself to cover the operation of the Ray Hartstein Campus and is offset by increases spread throughout all other categories of the Operations and Maintenance Fund. The increase in utilities in that fund reflects anticipated higher electric costs. (see pp. 77, 79).

4. The increase in capital outlay can be attributed almost entirely to the remodeling project at the Des Plaines Campus. (see p. 56).

5. The significant improvement in the Education Fund balance represents the reallocation of resources away from construction purposes and back to the Education Fund. Current

projections indicate that this fund will show a positive fund balance within the next four years. (see p. 58).

6. The decrease in the Operations and Maintenance Fund balance reflects the effect of the fund transfer of $2.9 million to the Operations and Maintenance Fund (Restricted) to support the remodeling at the Des Plaines Campus. (see p. 58).

7. The change in fund balance for the Auxiliary Enterprises Fund should generally be discounted; it reflects a $1.0 million transfer to the fund in Fiscal Year 1995 to support acquisition of new client/server computer hardware and software which is included in the $2.7 million estimated opening fund balance for the current year. The purchase of the new system was delayed to allow additional study of competing systems and enhanced assessment of College needs. The purchases of hardware, software, and services have been rebudgeted for Fiscal Year 1997. (see p. 58).

8. The projected deficit in the Operations and Maintenance Fund (Restricted) closing balance presumes full costs, no savings, and completion of the remodeling project during the fiscal year. It also avoids a large residual balance in this fund, which cannot later be transferred to any other fund for other uses. Should an actual deficit occur in this fund, it can be covered by additional fund transfers in Fiscal Year 1998. (see pp. 28, 58).

9. The decrease in the fund balance in the Bond and Interest Fund reflects the final payment on the working cash bond issue. (see pp. 58, 85).

10. The increases in Restricted Purpose Fund revenues and expenditures represent several new initiatives funded by state government and federal government pass-through funds. (see pp. 59, 87).

11. The decrease in institutional expense in the Education Fund reflects an extraordinary charge taken in Fiscal Year 1996 to fund the liability for the faculty early retirement program and anticipated additional credits for health insurance during Fiscal Year 1997. (see p. 66).

12. The increase in Auxiliary Enterprise Fund sales and service fees reflects, in part, the reassignment of computer lab fees as revenue from the Education Fund to support Instructional Technology. (see p. 79).

13. The increase in Liability, Settlement, and Protection Fund fixed charges primarily represents the increase in the liability insurance charges which were incurred with the opening of the new facilities on both campuses. (see p. 89).

14. Other than the changes for Instructional Technology and Ray Hartstein Campus facility support, both discussed above and elsewhere, there have been no significant financial organization program changes.

MISCELLANEOUS

Award. As indicated farther on, Oakton has received the prestigious Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award for the fourth year in a row. The critique and suggestions for improvement received during this review have helped us improve our overall presentation, and we are again submitting our budget for review by GFOA to determine its eligibility for another award. During Fiscal Year 1996 only seven community colleges in the United States received this award. Oakton has also received the GFOA Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual financial report for the fifth year in a row; during Fiscal Year 1996 only eight community colleges in the United States received this award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. And in the same period only Oakton and two other community colleges in the entire country received both awards for their financial reporting.

Two new items have been included in this year's presentation:

a. Goals and Objectives (p. 10).
b. Discussion and Analysis of Grant Distributions to Community Colleges, with two supporting tables (p. 41).

There have been a variety of less significant changes to individual tables, charts, and graphs throughout the budget, from enhanced analysis to expanded discussions of the College and its finances. Each and every section is worth reading anew.

Everyone is strongly encouraged to read the **Introduction** section of this budget presentation. It contains additional significant information on the goals, policies, processes, and financial outlook which helped to define and shape this year's budget and includes important supplementary information which will be of interest to the reader. Although for the purposes of publication organization it is a separate section, the information that the **Introduction** section contains may be considered an extension of this addendum. We have chosen to place the material in that section in order to be able to develop the information in greater detail and breadth.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Annual Budget Fiscal Year 1997
Table of Contents

SECTION	PAGE
Letter from the President	i
Addendum to the President's Letter	iii
Table of Contents	xii
GFOA Award Certificate	xvi

Introduction Section

Chart of Organization - Community College District No. 535	2
Listing of Principal Officials	3
Oakton - A Premier Community College	4
Goals and Objectives	10
Finance and Accounting	17
Capital Resource Requirement Plans	28
Financial Outlook	32
Discussion and Analysis of Grant Distributions to Community Colleges	41
Analysis of Grant Distribution to Community Colleges	44
ICCB Determination of Credit Hour Grant Rates by Funding Category	45
Budget Procedures	46
Notes on Preparation and Conventions	53

Budget Section

Comparison of Revenues and Expenditures - All Funds	56
Summary of Fiscal Year 1997 Budget by Fund - Fund Balance Analysis	58
Comparison of Fund Revenue and Expenditure Relationships	59
Summary of Revenues and Expenditures - All Fund Groups	60
Chart of Organization - President	62
Chart of Organization - Academic Affairs	63
Comparison of Revenues and Expenditures - Operating Funds	64

Comparison of Revenues - Education Fund 65
Comparison of Expenditures - Education Fund 66
Comparison of Education Fund Costs 67
Comparison of Instructional Program Costs 69
Chart of Organization - Student Affairs 71
Chart of Organization - Business and Finance 72
Comparison of Support Program Costs - Education Fund 73
Comparison of Revenues and Expenditures 77
Operations and Maintenance Fund
Comparison of Revenues and Expenditures - Auxiliary Enterprise Fund 79
Comparison of Revenues and Expenditures 81
Auxiliary Enterprise Fund by Program
Comparison of Revenues and Expenditures - Bond and Interest Fund 85
Comparison of Revenues and Expenditures - Audit Fund 86
Comparison of Revenues and Expenditures - Working Cash Fund 86
Comparison of Revenues and Expenditures - Restricted Purposes Fund 87
Comparison of Revenues and Expenditures 89
Liability, Protection, and Settlement Fund
Comparison of Revenues and Expenditures 90
Operations and Maintenance Fund (Restricted)
Comparison of Equipment Expenditures 91

Statistics Section

Comparison of Budgeted and Actual Revenues and Expenditures 96
Operating Funds
History of Budget Revenues and Expenditures - Operating Funds 97
Comparison of Audited Operating Revenues by Source 99
Comparison of Audited Operating Expenditures by Object 101
Comparison of Audited Operating Expenditures by Program 103
Comparison of Full-time Faculty Assignments to Instructional Programs 105
Comparison of Instructional Faculty and Administrators 107
Comparison of Classified Staff Assignments 109
Comparison of Professional Staff and Classified Staff 111
Analysis of Unit Cost Information 113
Comparison of Unit Cost Information - Net Instructional Costs 115
Comparison of Unit Cost Information 117
Net Instructional Costs by Instructional Category
Comparison of Student Enrollment Information 119
Fall Term Student Headcount

Comparison of Total Reimbursable Credit Hours by Instructional Categories 121
Total and Reimbursable Credit Hours by Instructional/Funding Category 123
History of ICCB Credit Hour Grant Rates by Instructional Category 125
Analysis of Credit Hours, Rates, and Revenue 126
Enrollment Statistical Data 127
History of Academic Awards 129
History of Tuition and Fees Charges 130
Comparison of Property Tax Rates and Tuition and Fee Rates 131
History of Tax Rates - Tax Years 1969 - 1995 135
Typical History of Property Tax Rates - Overlapping Governments 136
Analysis of Assessed Valuation 137
History of Chargeback Revenues and Expenditures 138
History of DAVTE Credit Hour Grants and Rates 139
History of Financial Aid to Students 140
Comparison of Facilities and Use - Square Footage Data 141
History and Comparison of Utility Costs 143

Appendix Section

Description of Functional Areas and Programs 146
Degrees and Certificates Awarded by the College 153

Agenda Item 12/95-3 consisting of:

    Adoption of Resolution Setting Forth Tax Levies for 1995 155
    Certificate of Tax Levy filed with the County Clerk 157
    Certificate of Compliance with Truth in Taxation 158
Copy of Legal Notice for Publication to Announce Budget Hearings 159
Agenda Item 6/96 - 1A Public Hearing 160
Agenda Item 6/96 - 1B Resolution to Adopt FY 97 Annual Budget (Legal Budget omitted) 161
Explanation of Line Item Budget Page 165
Copy of Line Item Budget Page 166
Neighboring Community College Districts Map 167
District 535 and Surrounding Area Map 168
Des Plaines Campus Map 169
Ray Hartstein Campus Map 170
Land Use Summary 171
Glossary 172
Chart of Organization - Academic Affairs Through Fall 1996 184
Acknowledgements 185

Notes

Education is not preparation for life; education is life itself.
John Dewey

The Government Finance Officers Association
of the United States and Canada (GFOA)
presented an award of

Distinguished Budget Presentation

to

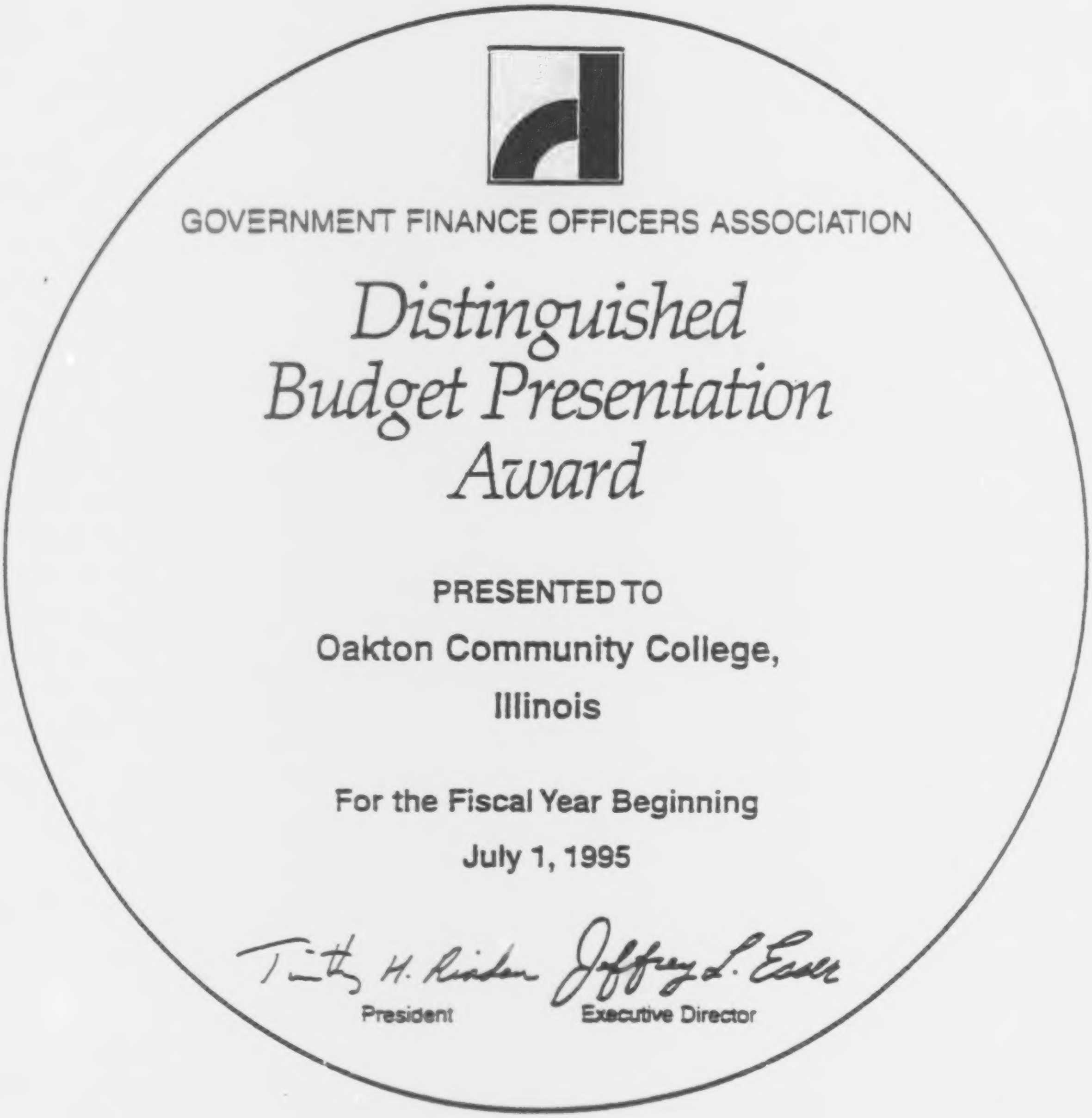
Oakton Community College,
District # 535,
Des Plaines, Illinois,

for its Annual Budget
for the fiscal year beginning July 1, 1995.

In order to receive this award,
a governmental unit must publish
a budget document that meets program criteria
as a policy document,
as an operations guide,
as a financial plan,
and as a communications device.

The award is valid for a period of one year only.
We believe our current budget
continues to conform to program requirements,
and we are submitting it to GFOA
to determine its eligibility for another award.

22



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

July 1, 1995

Timothy H. Riordan
President

Jeffrey L. Esser
Executive Director

Notes

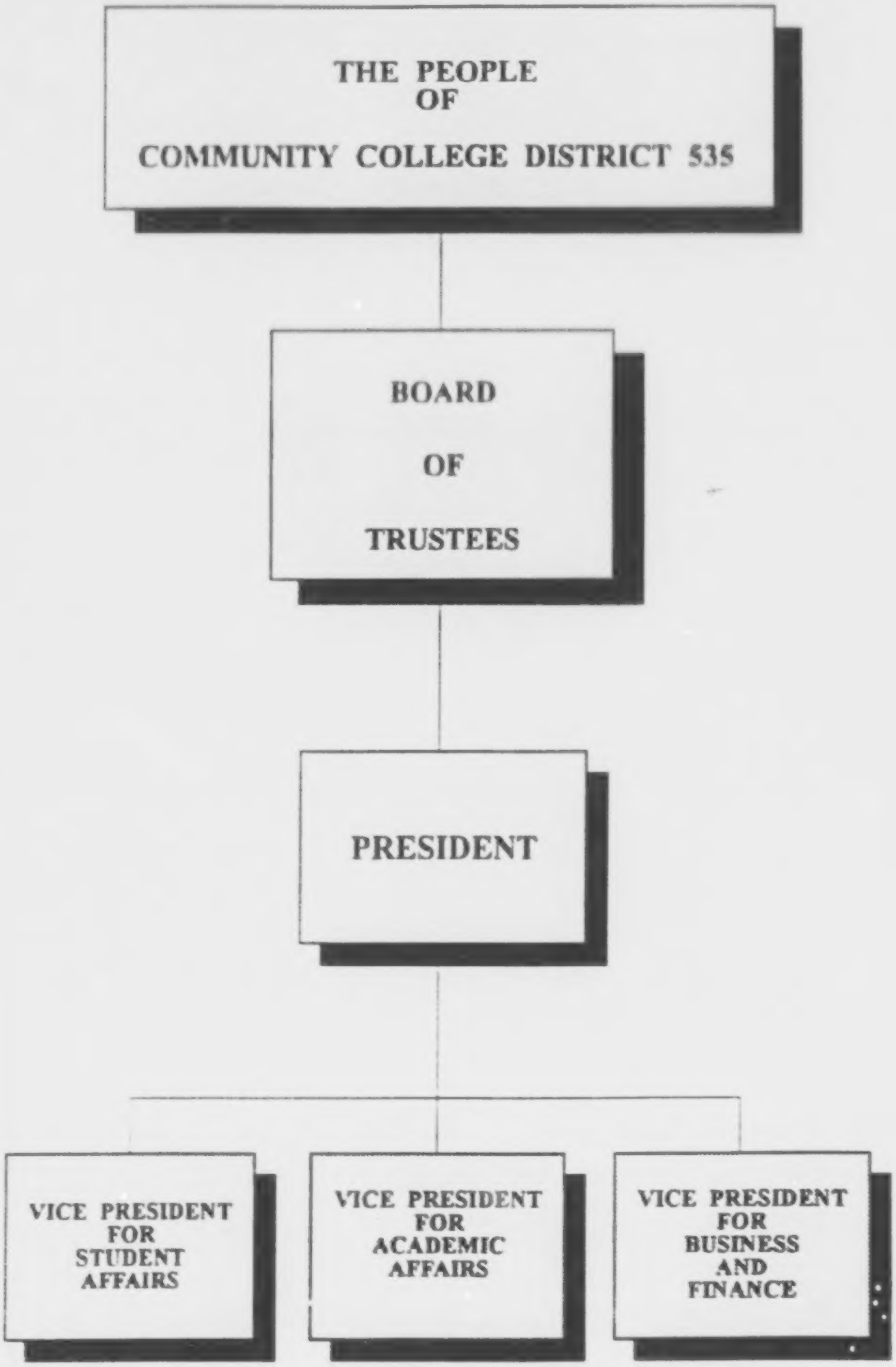
Order and simplification are the first steps toward the mastery of a subject — the actual enemy is the unknown.

Thomas Mann

24

Introduction

OAKTON COMMUNITY COLLEGE
DIVERSITY ◆ EXCELLENCE ◆ GROWTH
19 69


THE PEOPLE OF COMMUNITY COLLEGE DISTRICT 535
BOARD OF TRUSTEES
PRESIDENT
VICE PRESIDENT FOR STUDENT AFFAIRS
VICE PRESIDENT FOR ACADEMIC AFFAIRS
VICE PRESIDENT FOR BUSINESS AND FINANCE

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Listing of Principal Officials

Members of the Board of Trustees

Mr. Jody Wadhwa
Chairman, Board of Trustees

Mrs. Ami Mader
Vice Chairman, Board of Trustees

Mr. Larry Golberg
Secretary, Board of Trustees

Mr. Ray Hartstein
Member, Board of Trustees

Mrs. Joan B. Hall
Member, Board of Trustees

Mrs. Maxine T. Hill
Member, Board of Trustees

Mr. Marvin Walker
Member, Board of Trustees

Mrs. Marjorie Whitman
Student Member, Board of Trustees

Principal Administration Officials

Dr. Margaret B. Lee
President

Mr. David E. Hilquist
Vice President for Business and Finance

Ms. Mary L. Mittler
Vice President for Academic Affairs

Dr. Mary A. Olson
Vice President for Student Affairs

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Oakton - A Premier Community College

MISSION

Oakton Community College's mission is determined by the Illinois Community College Act, which establishes the statewide community college system. Stated simply, that mission is to serve the post-secondary educational needs of the residents of College District No. 535. It is through the following activities that Oakton carries out its mission:

❶ Baccalaureate and general education for students planning to transfer to four-year colleges or to earn an associate degree in the liberal arts, business, science, or pre-engineering.

❷ Occupational education to provide students with career training suitable for obtaining employment or enhancing occupational skills.

❸ General or developmental studies for students requiring additional preparation before they can begin college-level education.

❹ Continuing education for residents of the community desiring classes without having to enroll in formal college-level educational programs.

❺ Public service activities to meet specialized needs of the community; such activities may include workshops, seminars, and classes on and off campus.

❻ Student services, including counseling, advisement, testing, and special services.

PHILOSOPHY

Oakton strives to be a premier community college, which it defines in the following way:

> A premier community college is one that has a clear vision of the people it serves and their needs, and it designs its facilities and dedicates its

resources to meet those needs. It prides itself on the professionalism and excellence of both its faculty and its support and administrative staffs, and it fosters a sense of community among them. It provides its community with academic programs and support services in a challenging, creative, and caring environment. Its academic excellence and program quality are recognized both locally and nationally. It sees the student as a whole person and prepares students to succeed by providing opportunities for learning, both formal and informal. In sum, a premier community college offers educational experiences in breadth and depth to promote understanding of and full participation in the rich and diverse culture of the world community.

HISTORY

In April 1969 residents of Niles and Maine Townships voted to approve a referendum to establish Community College District No. 535, then to be a district covering approximately 50 square miles with a population of about 200,000. On June 25 of the same year the founding Board of Trustees met to legally establish the College district. Ray Hartstein, currently a member of the Board of Trustees and the only member from the first Board, was the Chairman of the founding Board. In July 1976 the district expanded again with the annexation of the Glenbrook and New Trier High School Districts. This addition almost doubled the College's geographical area and significantly increased the population and financial base of the District. In response to the General Assembly's mandate that all areas of the state be part of a community college district, the Illinois Community College Board approved the annexation of the Evanston Township High School District to Oakton in 1988. This final increase brought the District's service area to some 102 square miles with a 1991 population of just over 404,000 residents.

In January 1970 Dr. William A. Koehnline, founding President of the College, began the task of initiating and organizing a working community college. In September of the same year, with an operating expenditures budget of only $2,093,042, the College officially opened its doors to 832 students at an interim campus in an industrial site in Morton Grove. The first graduating class of these students received their diplomas just two years later, in May 1972. Dr. Koehnline continued to guide the College through these growth years until his retirement on July 1, 1984. In September, after the College had gone through an extensive search and interview process, Dr. Thomas TenHoeve, then President of Butler Community College in Pennsylvania, became Oakton's second President. On July 1, 1995, Dr. Margaret B. Lee, the Vice-President for Curriculum and Instruction at Oakton, assumed duties as the College's third President following a long and exacting national search and review of candidates.

In November 1971 Oakton joined with Maine Township High School District No. 207 and Niles Township High School District No. 219 to form the Maine-Oakton-Niles Adult and Continuing Education Program (MONNACEP), the state's first cooperative agreement between a community college and public high schools for the purpose of offering a joint program in adult and continuing education. Northfield Township High School District No. 225 was later added to the consortium. These moves, which combined the continuing education resources of the area educational organizations into a single entity, permitted MONNACEP to offer better and expanded programming while conserving assets and avoiding duplication of management and efforts. The three high school districts combined have equal representation with the College on MONNACEP's Board of Trustees. Effective in 1995 the name MONNACEP was officially changed to Alliance for Lifelong Learning, reflecting the program's emphasis on education within all segments of the district's population. Alliance for Lifelong Learning is considered to be an education program of the College and the results of its financial transactions are included in the College's financial statements.

In March 1974 the Illinois Community College Board approved a 172 acre site as the location for the new campus following a long and difficult process of planning for a permanent campus. Construction officially began on Sunday, October 26, 1975, with groundbreaking ceremonies at the site in Des Plaines. In June 1980 the College moved into its new home. The College continued to grow and added north and east wings to the building in 1983. Further growth led the College to purchase the 21 acre site of the former Niles Township High School East in Skokie in November 1989. The College had been holding classes in the facility for many years. In June 1992 the Board approved remodeling and construction budgets for both the Des Plaines and Ray Hartstein campuses. Construction began at both locations in 1994 and was completed ahead of schedule and under budget before the summer of 1995. A south wing was added to the building at the Des Plaines Campus and a completely new facility was constructed on the Ray Hartstein Campus in Skokie.

GENERAL DESCRIPTION

Location. The College is located just north of Chicago with Lake Michigan as its eastern border, the Lake-Cook County line as its northern border, and O'Hare International Airport just outside the southwest corner of the district. It includes all of five townships: Evanston, Maine, New Trier, Niles, and Northfield; one square mile of Wheeling township; and small portions of Norwood and Jefferson townships. The main campus is located in Des Plaines. A second campus in Skokie, the Ray Hartstein Campus of Oakton Community College, the former Niles East High School, was purchased November 1, 1989. The College's educational neighbors include College of Lake County to the north, William Rainey Harper College to the west, and Triton College and City Colleges of Chicago to the south. The area is served by excellent roadways leading into the City of Chicago as well as to the north, south, east and west, leading to all parts of the Chicago Metropolitan area, Wisconsin and Indiana. Residents have access to Metra commuter trains: the Chicago and Northwestern's north and northwest lines and the Milwaukee Road's north line. Both campuses are on established bus routes.

Demographics: The College's district is one of the most affluent areas of the United States and is an area interested in quality of education at all levels. In a 1989 study using projections, statistics and estimates of the U.S. Census Bureau (and as reported in the Chicago Tribune) done by Pierre de Vise of Roosevelt University, the Village of Kenilworth led all U.S. suburbs with a 1987 per capita income of $61,950. Data from the 1990 US Census confirms that ranking. The Villages of Glencoe and Winnetka ranked 22nd and 25th with per capita incomes of $44,235 and $43,053 respectively. The study also reported that two suburbs located within the District were listed in the top ten in the country by percentage as best educated for persons 25 years of age and older who had graduated from college: Kenilworth, number one with 77.5%, and Winnetka, number four with 65.9%. Both of these suburbs ranked fourth and fifth, respectively, in the number of prominent persons per 10,000 population listed in Who's Who in America.

Education. Within the College district are 27 elementary school districts and five high school districts. In a separate report in the Chicago Tribune, which examined scores from 199 high schools in and surrounding Cook County, New Trier High School, Winnetka, class of 1991 students scored an area high of 24.6 of a possible 36.0 on the American College Test. Glenbrook schools ranked third and seventh in the same study. In 1994, another report by SchoolMatch, a national consulting company, ranked all of Oakton's high school districts within the top nine percent in the country.

Recreation. Many park districts located in the district offer residents extensive facilities of all sorts for indoor and outdoor activities and programs. Indoor facilities include indoor tennis and racquet ball courts, ice skating arenas and fitness centers. Outdoor facilities include every variety of ball field, picnic areas, outdoor swimming pools, lighted tennis courts, and toboggan hills and skating rinks for winter sports. The park districts' facilities are supplemented by many Cook County Forest Preserve areas located within District boundaries.

Business. The College's district has low unemployment and one of the highest property values per community college student in the country. It consists primarily of bedroom communities, office buildings, regional and local shopping areas, and a small amount of light manufacturing and, therefore, is somewhat insulated from major changes in the economy. It has three major regional shopping centers and hundreds of smaller centers and strip shopping units. The area includes the corporate headquarters of Kraft, Allstate, G. D. Searle, Culligan, Washington National, Illinois Tool Works, Zenith, Brunswick, W. W. Grainger, A. C. Nielsen, and Household International, among others.

Accreditation. Oakton Community College is accredited by the Commission on Institutions of Higher Education of the North Central Association of Colleges and Schools. The College is recognized by the Illinois Community College Board and is a member of the American Association of Community Colleges as well as numerous other professional organizations.

FACILITIES AND SERVICES

Facilities. Oakton Community College District No. 535 has two campuses, one in Des Plaines and one in Skokie. The 435,840 square foot main campus, located at 1600 East Golf Road, Des Plaines, IL 60016, includes an 8,400 square foot Municipal Education Center completed in 1990 and a 7,300 square foot Grounds Maintenance building. The first phase of the campus was occupied in June 1980; Phase II was built in 1983; another addition was completed in 1995. The College occupies 193 total acres for both campuses, which include 25 acres of lake and drainage, 30 acres of athletic fields, 29 acres of parking lots, and a two acre prairie. The Des Plaines building consists of 65 classrooms, 46 labs, 154 offices, an 11,000 square foot gymnasium, a Performing Arts Center, a Visual Arts Center, and a community Business Conference Center.

The Ray Hartstein Campus, situated on 21 acres, is located at 7701 North Lincoln Avenue, Skokie, IL 60077. The campus was initially housed in the former Niles East High School, which was purchased from District 219 on November 1, 1989. The original building encompassed 362,951 square feet, over half of which was demolished in the Spring of 1993. The new building encompasses 128,900 square feet and houses 31 classrooms, 12 labs, and 75 offices. The generic term "offices" is used to describe all non-instructional areas of the College and includes administrative and faculty offices, student service and support areas, community service facilities, student lounges, and other areas. The College also uses 32,000 square feet from the old High school structure.

Services. The College offers courses leading to degrees in two general areas: baccalaureate (transfer to a four-year college or university to earn a bachelor's degree or its equivalent) and career (vocational, technical). Students who select the baccalaureate program may receive the Associate in Arts degree in Liberal Arts or in General Business/Business Administration or the Associate in Science degree in General Science or Engineering. Those who select the career program may receive an Associate in Applied Science degree. Certificates in business, marketing and management; health occupations; personal and public service; or engineering and industry are also offered. Courses are offered both daytime and evening at either campus or at other sites throughout the District. A number of programs are offered in cooperation with nearby community colleges. The District's continuing education consortium program is a leader in the State of Illinois, enrolling approximately 17,500 people in nearly 800 courses and events each year (summer, fall, winter, and spring).

Classes are held in facilities of the high school districts and other organizations within the College district.

Each degree program has a general education component and general elective or career curricula requirements which provide the special emphases unique to that program. In the Associate in Arts and Associate in Science degrees, the general education courses and their transferability to four-year colleges are particularly important. This core of general education courses is intended to provide all students with a common academic experience designed to equip each individual to live effectively as an educated person in society.

Student Services. The College also offers other services designed to insure that the student is successful and enjoys a well-rounded and supportive college experience. Instructional support services include help for all students who want to better understand how they learn and who want to develop, improve, and refine their learning skills. The College offers tutoring in a multitude of subject areas and workshops dealing with grammar, writing mechanics, and research papers. Special emphasis is placed on helping students for whom English is a second language, including tutoring, conversation groups, and workshops as well as assistance with registration, academic counseling, and financial aid. Students may also take College 101, a college success seminar, which helps enhance academic skills, interpersonal adjustment, cultural understanding, and career awareness; it sets the stage for academic success. Assessment testing is available/required in English, mathematics, and certain other subject areas for all students.

The College also provides other services to foster student development. Students have access to programs of special interest to adult and older returning students. Career service assistance includes information regarding term and summer employment, internships, apprenticeship programs, government jobs, volunteer opportunities, and current employment opportunities within the greater Chicago area. Student employees are managed through the Career Services office. Counseling services are available to all students from professionally trained faculty who help students with education and career planning as well as those concerns which might interfere with personal and academic growth.

The College also provides support for a full range of student activities such as clubs and organizations, intercollegiate and intramural athletics, and student government, which represents student interests to the administration, the faculty, and the Board of Trustees and supports social and entertainment events for the campus and the community at the College. The College maintains an Alumni Association for all former students and provides a speakers' service to interested groups within the District.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

GOALS AND OBJECTIVES

For the Fiscal Year period 1996 - 1999 the College has adopted the following general continuing goals and objectives:

❶ The College will examine its organizational structure with a view to positioning itself appropriately to carry out its mission in the present and in the future.

A number of changes in the organizational structure have been made. A new Vice President for Academic Affairs (formerly Curriculum and Instruction) has been appointed. A new position, Associate Vice President for Information Technology, has been created and staffed. The Office of the Vice President for Community and Information Services has been discontinued and functions under that office have been reassigned to other vice presidential areas or to the President. Specifically, the Director of Information Systems, which office provides administrative computing support to the institution, now reports to the new Associate Vice President; the Alliance for Lifelong Learning (formerly MONNACEP) has been reassigned to Academic Affairs, and the Business Institute for Professional Development has become an element of the Alliance for Lifelong Learning, thereby consolidating all instructional functions into Academic Affairs; and other functions have been similarly reassigned. The Senior Director for Research, Curriculum and Planning now reports directly to the President and functions as Executive Assistant to that office. The Director of Instructional Technology now reports to the Associate Vice President for Information Technology, which consolidates the College's computing functions into one office for better coordination and control. A new Director of Institutional Relations, a recently revised position, has been appointed; that office consolidates several functions previously split among a number of offices. Other administrative organizational changes as well have served to streamline and simplify the administrative structure of the College.

Planned for implementation with the Spring Semester is a realignment of the educational reporting structure of the divisions. These changes have been incorporated into the organization charts for Academic Affairs; a chart for the previous organization is included in the Appendix for comparative purposes.

These reorganizations will have no significant effect on total College finances; the realignment of Instructional Technology will move revenues and expenditures into and out of the Education and Auxiliary Enterprises funds, but there is no substantive difference in combined revenue and expenditure levels.

❷ The College will initiate and direct an institutional self-study, incorporating program reviews for every area of the institution. That self-study will enable the College to respond to the need for reaccreditation and for federal, state, and institutional mandates for quality and accountability.

In Fiscal Year 1996 a North Central Association Steering Committee with representation from across the institution was appointed to guide the process of preparing for the accreditation review by the North Central Association of Colleges and Schools (NCA). This committee, co-chaired by two faculty members, has developed and initiated a self-study process that requires each functional unit of the College to prepare a brief self-study plan and then to submit initial reports. These unit-level self-studies center on key questions each area has identified as important for assessing its quality and performance.

A special committee to develop a personnel survey was also appointed. During the Summer of 1996 the committee prepared the survey instrument, which will be distributed to all full- and part-time employees in the Fall of 1996.

Oakton has also been invited by NCA to engage in a Special Emphasis Self-study, the first community college to be so honored. In the past this option has been extended only to four year colleges or universities that are willing to give serious attention to a critical issue in order to contribute to institutional improvement and educational excellence. The study will focus on selection of technology, its utilization, and educational impact. This special emphasis effort will coincide with the regular self-study preparations for the NCA reaccreditation visit scheduled for October 1997.

❸ The College will complete furnishing and equipping the new construction in Des Plaines and Phase I of the Ray Hartstein Campus, and will then embark on a program to recycle and replace outmoded furnishings and equipment. A regular schedule for refurbishing existing facilities will continue to be implemented to insure the high quality of the physical plant is maintained.

The new construction at both campuses is complete and final equipping of labs will be completed during the current year. The next area of emphasis is the remodeling of the library and instructional support areas at the Des Plaines Campus in order to more effectively utilize the space. Initial planning has been approved and construction will begin during the current year.

The College has initiated a program to upgrade its computing capabilities based on a four to five year rotation schedule. Instructional facilities will be upgraded with the replaced computers being recycled to other areas of the College, administrative and faculty offices, for example. This will insure that the instructional programs will remain at the forefront of educational technology.

❹ The College will develop and implement human resources plans for all employee groups.

The progress on this objective must await the successful search for a new Director of Human Resources and subsequent hiring of the Personnel Specialist, a position now vacant. Although some preliminary work on this objective has been accomplished, it is appropriate to continue the status quo until the office is fully staffed and any changes or recommendations can be fairly evaluated and reviewed by the new Director and personnel staff.

❺ The College will develop a process that will enable it to plan for, and a structure that will allow it to administer, technology that both supports the College and is an integral component of its instructional programs. In doing so, the College will have the courage to acknowledge when technology, even if applicable theoretically and practically, is not an effective means by which to deliver certain programs or services or is not appropriate for certain populations.

The College has been studying client-server computing solutions for several years in order to find the best solution which will meet its current and anticipated needs for both instructional and administrative computing support. The reorganization and combining of institutional computing functions reflects the emphasis on making the appropriate technologies available to all parts of the College community. A suitable computing environment/system has been selected and the task of installing and integrating the College's entire computing structures will be a priority for the coming years.

The College is also continuing its efforts at enhancing and providing alternative education delivery methods such as video delivery of instruction and distance learning. Recognizing and satisfying the needs and learning processes of more than just the traditional student remains a prime concern in these areas.

❻ The College will increase awareness of College programs and services across the district by coordinating marketing, recruitment, and retention functions with a strategy that emphasizes the one college concept while capitalizing on the two campus facilities.

The new Executive Director of Institutional Relations has begun to evaluate the requirements and responsibilities of that office, newly defined as part of the College's recent reorganization (see #1, above).

❼ The College will strive to position itself as the hub of the district's overall educational activities by strengthening existing and forging new linkages with other district educational institutions at all levels, by seeking new ways to serve the educational needs of business and industry, and by expanding outreach, interaction, and advocacy with legislators at the local, state, and national levels to further the interests of the College.

The President has been meeting with senior educational officials at all levels within the District to strengthen articulation and cooperation between the College and the other schools. There continue to be dialogues between the College and business and industry leaders within the District on how Oakton can best serve the educational needs of the business community in light of the constantly changing marketplace environment. A new initiative, the Education-to-Careers Partnership, which includes the College's primary and secondary education districts and business partners, will hold a symposium on this topic for education, business, and industry participants at the College in early October 1996.

❽ The College will maintain its tradition of prudent fiscal management while pursuing more aggressively alternative sources of funding and while responding to community needs through the strategic reallocation of resources to reflect changing times and changing educational needs and priorities.

The College continues to explore alternative sources of funding through such programs as Planned Giving and cooperative partnership linkages with business and industry. The College also continues its practice of closely monitoring all of its fiscal activities to insure the best use of available resources. For example, through careful and aggressive bidding policies and procedures, the College was able to purchase sufficient additional computers to equip two complete instructional labs while still spending less than originally budgeted. And, as another example, after a careful analysis, it was determined that the gas ceramic kiln in the art lab could be repaired and upgraded much more economically than it would cost to purchase a new gas kiln.

The College also continues to evaluate its financial operations and practices to insure that its unit cost remains not only one of the two lowest within its peer group of community colleges but also among the lowest within the entire state.

PROGRAM REVIEW

Each year approximately one-quarter of the College's programs and functional activities, both instructional and administrative, undertake program review, a comprehensive examination of the activity's functioning and role within the College and how well it accomplishes its mission and goals in support of the overall College efforts. Each review focuses on the need for, the cost of, and the quality of the program or service as well as a summary and recommendations for improving and enhancing the effectiveness of the unit within the College community. In Fiscal Year 1997 all major units of the College will conduct modified program review in support of the self-study activities required for NCA reaccreditation as discussed above.

INDIVIDUAL GOALS

Both formally and informally, each area sets its own goals and standards for achievement on a continuing and individual basis. While the achievement of some of these goals can be easily measured through objective and quantifiable performance measures, some of these goals are by nature general and measures of attainment are subjective. For example, one of the goals common to a number of areas of the College is to assist the new and returning students at the beginning of the semester in every way possible, e.g., helping them to find their classrooms, helping them to register or change registration, and informing them of College services and activities for students. Volunteers from all sectors of the College staff information tables at each entrance for the first week of the semester in order to provide the students with the information they may need to make their semester at Oakton a pleasant and successful venture. The volunteers have maps of the buildings; information about instructional support services, tutoring, student activities (clubs, performances, student government, etc.); handouts with important dates to remember, such as last day to drop a class without penalty; and student handbooks; and, perhaps, most importantly, give the students a friendly face to welcome and assist them. The volunteers can also direct the students to other offices within the College for help with questions or problems. Although there are no quantitative measures of the value of this activity, both students and staff believe it contributes to the congenial atmosphere of the semester's opening days, provides invaluable assistance to the students, and should be continued as a successful activity.

As another example, the Office of the Vice President for Business and Finance has the continuing goals of earning the Government Finance Officers Association of the United States and Canada (GFOA) awards for Excellence in Financial Reporting and Distinguished Budget Presentation. Oakton received both awards in Fiscal Year 1996 and is again submitting its Comprehensive Annual Financial Report and its Annual Budget to GFOA for review. Achieving these goals is important because each review by GFOA improves the College's ability to communicate with the community which it serves.

As a third example, a continuing goal common to a number of areas is improving the College's enrollment posture. One of the methods used to attain this goal is to use a concerted telephone campaign, contacting students who had been registered the previous semester but had not registered as of a certain date for the current semester. This initiative began in Fiscal Year 1996 and has continued each semester. Undoubtedly the enrollment increase of 4.34% for that year was due, in no small part, to the administrators, faculty, and classified staff who participated as volunteers in the campaign. Although initial enrollment figures for Fiscal Year 1997 are down compared to the previous period, it is likely that these individual contacts with former students helped to ease potentially deeper cuts in enrollment numbers. For the Fall 1996 Semester, 2,800 calls were placed;

1,004 of those students contacted enrolled for the semester, generating 7,729 total credit hours. While some of these students might have registered for classes without the telephone reminder, the campaign certainly served to encourage some students, who might not have otherwise made the effort to continue their educational activities, to come back to the College.

The College believes that services to students constitutes its most important activity, and the realization of this belief can be measured by how the College uses its financial resources to further that aim. For Fiscal Year 1995 Oakton devoted 78.53% of its operating funds, the highest percentage in the state, to services to students, which includes instruction, academic support, and student services. The local area average was almost 13 points less at 64.98%; the state average was even less at 63.64%. Although there are no recognized benchmarks for an acceptable or minimum level of services to students, and while Oakton's achievement is certainly an enviable record, the College continues to look for ways to improve its allocation of resources to best serve the educational needs of the District.

With over 120 functional units or offices in operating funds alone, however, it is impractical to list and discuss goals and goal attainment for each individual unit or office. It is, perhaps, stating the obvious that each department or area continually reviews its objectives, performance, and achievements in order to improve its support to the College in attaining its overall goal of being a premier community college.

General Information

Throughout the BUDGET and STATISTICS sections the reader will find information regarding the College's performance in a variety of areas: financial, of course; educational; and community activities, to name a few. For example, there is enrollment data for Oakton, ALLiance, and community programs for the last three years; there is a record of the academic awards the College has bestowed on its students since it first began graduating students; and there is a comparison of the College's unit cost record with the comparable records of the other community colleges in the state (Oakton compares quite favorably). The BUDGET section shows comparative financial data, both actual and budget, for the internal funds and programs of the College and can easily discern not only how well the College manages its financial resources from year to year but also how the College plans to allocate its resources for the coming year. For some of these areas there are neither absolute nor relative standards which the College can use as a benchmark for judging performance.

Examine the matter of academic awards, for example. By graduation in the Spring of 1995, students had earned 240 Associate in Arts degrees, more than the 222 earned in the previous year but less than the 321 earned in 1989. How, then are the 240 degrees earned to be evaluated; is this an improvement in the College's ability to produce graduates or once again a failure to live up to the promise of numbers six years earlier? Well, neither, actually, when every consideration is given to the mission and structure of the community college and the way it functions within the district it serves. In a four-year institution the vast majority of students enter as Freshmen with every intention of graduating at the conclusion of their studies, of obtaining a degree. In the community college, however, it is likely that the majority of students take classes for reasons other than the purpose of earning a specific degree or certificate. A student may take one or several classes to enhance workplace skills or qualify for a new position in his current or another company; a student may take classes for personal interest or enjoyment, like the student who takes a painting class but is generally uninterested in earning an art degree, or the student who takes a basic computer class in order to stay up with his children; a student may take a series of classes in preparation for a new or second career. These students probably are not interested in degrees or certificates; they want knowledge and training. In fact, on the average, approximately twenty percent of the students who attend Oakton already have a degree of some sort, from an Associates Degree to a Ph.D.

So the 240 Associate in Arts Degrees earned at graduation in 1995 represent simply a historical marker in the life of the College. Fewer degrees awarded does not mean that the education system has failed the student, just as more degrees awarded does not mean greater success in serving the students. The real test, at the community college level, is whether the individual student is satisfied with his educational experiences, whether he feels that he has succeeded in achieving his own goals, has completed his own program for success, has learned the information he wants and needs from the College's course offerings, which are benchmarked with similar classes at the four year institutions to insure cognitive consistency across the state. And according to College surveys students are satisfied - meet their goals - learn what they want to learn - about 92% of the time (and the reader may well rest assured that the College is working very hard to push that number to 100%).

So the reader is encouraged to look at the statistical and budget information. It represents a record of a college working very hard to provide the best possible educational experience for each and every student with an optimal use of the resources available.

OAKTON COMMUNITY COLLEGE
Community College District No. 535

FINANCE AND ACCOUNTING

ORGANIZATION

The College has a fully integrated financial structure with a Vice President for Business and Finance who also, at the discretion of the Board, serves as the Treasurer of the Board of Trustees. The Treasurer is the custodian of all funds and receives them directly from the County and from the Illinois Community College Board. By College policy, the Treasurer also has the authority to invest funds belonging to the College. The Treasurer makes monthly reports of the financial activities of the College and quarterly reports of investments to the Board of Trustees. A summary of financial activities is produced both weekly and monthly and distributed to appropriate offices throughout the College.

Business and Finance is organized into an Office of the Vice President, Accounting Services, Business Services, and Facilities. The Office of the Vice President handles the preparation of the budget, the unit cost report, the IPEDS report, the C-1 report, budget transfers, and other activities relating to financial analysis and reporting. Accounting Services accounts for the receipt and disbursement of funds and the recording of the financial transactions of the College. This office provides financial guidance to the various elements of the College community and prepares the comprehensive annual financial report. Business Services manages the functional business service activities of the College. These activities include purchasing, telecommunications, shipping and receiving, printing services, food service, and the bookstore. Project and equipment bidding activities are managed through the Business Services office. Facilities includes the maintenance, housekeeping, groundskeeping, and public safety functions for the College.

BASIS OF BUDGETING AND ACCOUNTING

To insure consistency in financial reporting and economy of effort in financial operations and analysis, the College budgets and accounts for its financial operations on the same basis. The College maintains its accounts and prepares its financial statements in accordance with generally accepted accounting principles (GAAP) as set forth by Governmental and Financial Accounting Standards Boards (GASB and FASB), the National Association of College and University Business Officers (NACUBO) and the Illinois Community College Board (ICCB). As permitted by GASB, the College has elected to follow the American Institute of Certified Public Accountants (AICPA) College and University model for financial reporting purposes. These bodies require accounting by funds so that limitations and restrictions on resources can be easily accounted for. The

College's financial records are maintained on the accrual basis of accounting (with two exceptions) whereby all revenues are recorded when earned and all expenditures are recorded when they have been reduced to a legal obligation to pay.

The first exception is property taxes, which are recorded on a modified accrual basis. The College's property taxes are levied each year on all taxable property located within the District. In accordance with GASB Codification Section P70 for governmental funds, property taxes which are due within the current fiscal year and which are collected within sixty days subsequent to year end are recorded as revenue. The personal property replacement tax is recorded on the same basis as the property taxes.

The second exception is deferred tuition and fee revenue and expenditures. Revenues received and expenditures incurred prior to the close of the fiscal year and directly related to the summer semester of the next fiscal year are deferred (i.e., summer semester 1993 tuition is recorded in Fiscal Year 1994 even though the term started in June 1993, the preceding fiscal year). The purpose is to keep the term's revenues and expenditures together irrespective of calendar. Summer semester revenues and expenditures are budgeted on this basis.

As part of its budgetary organization and controls, instituted to insure compliance with legal provisions embodied in the annual budget and comprehensive annual financial report approved by the Board of Trustees, the College has established three fund groups to facilitate financial planning and reporting.

Fund Group	Fund
Current Unrestricted	Education
	Operations and Maintenance
	Auxiliary Enterprises
Current Restricted	Audit
	Liability, Settlement, and Protection
	Restricted Purpose
	Working Cash
	Bond and Interest
Plant	Operation and Maintenance (Restricted)
	Investment in Plant

All of the above funds are budgeted funds except Investment in Plant and Working Cash; all, however, are audited to insure compliance with budgetary controls and financial accountability. Investment in Plant serves only as a fund to record the value of plant assets and Working Cash serves only to account for the proceeds of working cash bonds; neither fund has either true revenues or expenditures.

The level of budgetary control (the level at which expenditures cannot exceed the appropriated amount) is established for each individual fund rather than the fund group. The College also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at the end of each year; however, encumbrances are generally reauthorized as part of the following year's budget.

PROPERTY TAXES

The County Assessor is responsible for assessment of all taxable real property within Cook County, except for certain railroad property which is assessed directly by the state. Reassessment is conducted on a three year schedule established by the Assessor. The County Clerk computes the annual tax for each parcel of real property and prepares tax books used by the County Collector as the basis for issuing tax bills to all taxpayers in the county.

The County Assessor is responsible for appraising the value of all real property and railroad property not used for transportation purposes. Railroad property used for operations and pollution control equipment are assessed by the Illinois Department of Revenue. In Cook County, property is classified for assessment into six categories with various percentages of fair market value as follows:

1) commercial	38%
2) industrial	36%
3) rental-residential	33%
4) miscellaneous	30%
5) residential	16%
6) unimproved land	22%

The Assessors' valuations are subject to appeal by the taxpayer and then to equalization by the Illinois Department of Revenue. The purpose of equalization is to develop a common level of assessments among counties to provide a uniform basis for the distribution of state aid to schools and other state grant-in-aid programs. Equalization is accomplished by means of multipliers assigned to each county. A multiplier is applied to all assessments in a county except farm assessments (which are based upon productivity and sales) and state assessed property. The objective of adjusting assessments in this manner is to produce state-wide conformity in property assessments.

Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the governmental units their respective share of the collections. Taxes levied in one year become due and payable in two installments during the following year, generally on March 1st and on August 30th. The first installment is an estimated bill and is one-half of the prior year's tax bill. The second installment is based upon the current levy, assessment, equalization, and certificate to limit levy. Changes from the prior year will be reflected in the second installment bill. The tax levy must be approved by the Board of Trustees and reported to the County Clerk on or before the last Tuesday in December for the following collection year. The levy becomes an enforceable lien against the property as of January 1st immediately following the levy year (see also pp.131 - 136).

Taxes may be levied for a variety of purposes or funds. The following table lists the tax categories the College has used and the present status of each.

Tax Category	**Current Rate**	**Maximum Rate**	**Statutory Maximum**
Education Fund	0.1590	0.1750	0.7500
Operation/Maintenance Fund	0.0348	0.0500	0.1000
Audit Fund	0.0004	None	0.0050
Life Safety	0.0000	None	0.0500
Liability/Settlement/Protection Fund	0.0092	None	None
Bond and Interest Fund	0.0287	*	*

*See BOND ISSUE, below.

The Current Rate in the table above is the levy rate from the 1995 tax levy. The Maximum Rate is the highest allowable rate as authorized by referendum within the district. The Statutory Maximum is the highest tax rate permitted by state law. The term "none" means no maximum is imposed. Other applicable tax categories include Building Bonds, Teachers Orders, and Public Building Commission Operation and Maintenance Fund, none of which the College currently uses.

PROPERTY TAX LIMITATIONS

Public Act 89-1, the Property Tax Extension Limitation Act (PTELA), placed a 5.0% limitation on the increase in property tax extensions from 1993 to 1994 (1994 levy collected in 1995) and at the same time froze the equalized assessed valuations (EAV) for one year. The ultimate effect of the freeze was to force levy calculations to use the prior year's EAV; thus the tax levy for levy year 1996 will be based on the EAV for 1995 instead of 1996, as was the past practice. For levy year 1995 and beyond, the law limits the increase in property tax extensions to 5.0% *or* the percent increase in the national Consumer Price Index (CPI) for the prior year (not the prior month), whichever is less. For the 1995 levy year, on which the current budget is partly based, the change is measured from December 1993 to December 1994; this change was 2.7% , so the cap for the 1995 levy year is 2.7%; likewise, the CPI for December 1995 is 2.5% Therefore, for calculating and testing the 1996 tax levy, which will be acted on by the Board of Trustees in December 1996 and provide revenues for Fiscal Years 1997 and 1998, it is necessary to use the EAV from 1995 and the CPI from December 1995 to verify compliance with applicable tax laws.

The general effect of PTELA is to limit revenue growth from property taxes to the rate of inflation plus an allowance for new property; however, taxpayers are still allowed to grant additional growth to a taxing district through referendum. The cap applies to the total, or aggregate, extension for a taxing district, so an increase in the tax extension for one fund can be offset by a decrease in the extension for another fund, because the cap applies to the total extension for the receiving district, not to the levy or to the rate. Furthermore, contrary to popular opinion, the cap does not prevent or limit increases on individual tax bills, which can increase from other factors, such as new construction or additions to the property, for example. While this discussion provides a reasonable general overview of tax limitation, the law itself is somewhat more complex and should be consulted for a more detailed analysis; such analysis will also specify limitation exceptions and exclusions .

TRUTH IN TAXATION

The Truth in Taxation Act imposes procedural limitations on the District's real estate taxing powers, requiring the District to publish notice and hold a hearing on its intent to adopt an aggregate levy in an amount more than 105% of the preceding year's extension. No amount more than 105% of the amount which has been extended or is estimated to be extended on the final aggregate levy of the preceding year may be extended unless the levy is accompanied by a certification of compliance with the publication and hearing procedures of the Act. The expressed purpose of the Act is to require published disclosure of, and hearing upon, an intention to adopt a levy in excess of the specified levels. Truth in taxation is independent of and unaffected by the property tax extension limitation laws.

The definition of "aggregate levy" under the Act excludes debt service levies, but the Act does require notice to be given regarding debt service levies. Levies made to pay principal and interest on bonds (or lease rentals to Public Building Commissions) cannot be reduced by operation of the Act.

CASH MANAGEMENT

For the purpose of overall investment of excess funds, the College is governed by the Illinois Public College Act (Chapter 122-101, et seq.) and the statutes governing investment of public funds in the Illinois Revised Statutes (Chapter 85-901, et seq.). The fiduciary responsibility for the investments is entrusted to the College Board of Trustees, which has delegated that function to the Treasurer of the College.

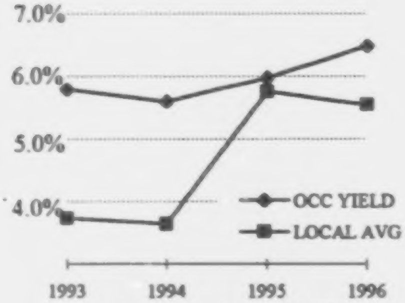
In keeping with existing Board policy, all investments of excess funds are to be made in a prudent, conservative, and secure manner and in accordance with approved guidelines. Designation of depositories of College funds is approved by the Board of Trustees.

In 1996 the College's investments from current funds generated $1,981,053 in investment income. The average investment yield increased from 6.20% in 1995 to 6.35% in 1996. The average rate of return for the Illinois Public Treasurers' Investment Pool rose from 4.5% in 1995 to 5.21% in 1996. The following table summarizes the College's investment position as of June 30, 1996.

Investment Category	**(000)**	**% Total**
Money Market	$ 30	0.08%
US Treasury Bonds, Bills, and Notes	20,841	53.08%
Treasurers' Pool	8,519	21.70%
Illinois School District Liquid Asset Fund	125	0.32%
GNMA Bonds	9,746	24.82%
Total Investments	$ 39,261	100.00%

Investment interest revenues are allocated from the College's investment pool to the various funds based upon each fund's contribution to the investment pool's assets.

The College has enjoyed a relatively successful investment history over the last five years. For Fiscal Year 1996 the College's average yield on investments was one of the highest among all community colleges in the state, according to the Treasury Survey of Chicago Area Community Colleges.



Average Investment Yield

INVESTMENT IN PLANT

Investment in Plant consists of those assets of long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment. A comparison of Investment in Plant values is presented below. The amounts represent actual and estimated original costs of the assets. In accordance with an option for public institutions which follow the AICPA College and University model for financial reporting, depreciation of general fixed assets is recognized in the College's Investment in Plant Fund. This is not a budgeted fund.

	Cost (000)	Accumulated Depreciation (000)	Net (000)
June 30, 1995	$ 78,452	$ 19,380	$ 59,072
June 30, 1996	77,743	19,091	58,652
Amount of Increase	$ (709)	$ 289	$ (420)
% Increase	(0.90%)	1.49%	(0.71%)

In Fiscal Year 1996 the College disposed of $2.8 million in obsolete, fully depreciated equipment, microcomputers, and discarded library books.

The College uses the following depreciation schedules:

1. Buildings	50 years
2. Library books	15 years
3. Equipment other than computers	8 years
4. Computers and peripherals	4 years

INSTALLMENT PURCHASE CONTRACT

The District purchased the Niles East site and buildings November 1, 1989, for $5.0 million, plus three years of partial use of the building at no charge to the high school district. The District has a non-interest bearing note with an audited outstanding balance of $1,500,000 on June 30, 1996, payable to Niles Township High School District No. 219 in $500,000 installments over the next three fiscal years. Another payment was made on July 1, 1996, for the Fiscal Year 1997 payment, leaving a new outstanding balance of $1,000,000 and two remaining payments.

BOND ISSUE

On December 17, 1991, the College issued $12,000,000 in General Obligation Working Cash Fund Bonds, series 1991, for the purpose of having sufficient cash on hand to meet day to day operating obligations. The College capital improvement plan is to use current operating fund balances and create a deficit in the Education Fund in order to pay for new construction and remodeling. Thus there was a need for additional working cash to maintain College operations.

Specifically, state credit hour grant allocations, student tuition and fees, and personal property replacement tax revenues had been budgeted in the Operations and Maintenance

Fund instead of the Education Fund, causing deficits in the latter fund. Operations and Maintenance Fund revenues were then transferred to the Operations and Maintenance Fund (Restricted) to support facility development/redevelopment. Deficits have occurred in the Education Fund because of these transfers. The working cash bond issue capital has helped sustain the Education Fund until capital development is completed and revenues can once again accrue fully to that fund and erase the fund deficit.

These bonds are fully registered in denominations of $5,000 and authorized integral multiples thereof. They will mature without prior redemption on December 1 of each of the years 1992 to 1996 inclusive. Interest is paid semi-annually on June 1 and December 1. Rates range from 4.6% to 6.1%. The working cash bonds are being financed by an additional tax levy. Therefore, the bond issue has no financial impact on the operational budget. By statute the College is allowed to issue working cash bonds for up to 75% of operating funds property tax revenues and 75% of the CPPRT allocation. For Fiscal Year 1997 the estimated working cash bond limit would be $16.7 million or 75% of estimated actual revenues of $22.27 million. This statute also provides for an additional tax levy to pay for these bonds. The payment schedule is detailed along with the Bond and Interest Fund analysis in the Budget Section.

The bond issue will be fully paid as of December 1, 1996. Ending of these payments will effect a reduction in the tax levy by the amount for the bond principle and interest payments, which was $3.2 million on the 1995 tax year levy. (see p. 85).

INTERIM BORROWINGS

No Tax Anticipation Warrants or Notes have ever been issued.

CONTINGENCY FUNDS

Contingency funds are those expenditures budgeted but not assigned to any direct expenditure category to be used for emergencies or unforseen expense requirements. A typical reason for accessing these monies might be to cover the cost of additional faculty salaries or laboratory supplies for an instructional discipline in which the enrollment has increased dramatically, as happened, for example, to both chemistry (up 26.0%) and biology (up 49.4%) in Fiscal Year 1993. Contingency funds may not be expensed directly; they are used only by budget transfer to other expenditure categories. This insures that all expenditures are recorded directly in the programs to which they belong and avoids the later problem of having to separate salaries from supplies in order to make accurate budget analyses and financial comparisons. Because budget transfers change the original budgeted amount, budget to budget comparisons of contingency funds have no meaning once the budget transfers have been applied. Typically, only operating funds have contingency funds as part of the budget.

DEBT MANAGEMENT

As indicated by the financial and statistical data, the College continues to meet its responsibilities for sound financial management. Although the Education Fund and the Operations and Maintenance Fund (Restricted) are projected to show a negative net balance at the end of the fiscal year, the total of all funds will show an estimated positive net balance of $30.3 million at the end of the fiscal year. (see p. 58).

The deficit in the Education Fund has increased in the past because of discretionary funds which were allocated to the Operations and Maintenance Fund in order to meet facility development/redevelopment needs and certain arbitrage guidelines of the Federal Government. These discretionary funds are being allocated to the Education Fund so that this fund will show a positive balance within the next four years. The deficit has decreased from ($11.7) million at the beginning of Fiscal Year 1995 to an estimated ($3.0) million at the end of the current fiscal year. This year the Education Fund deficit is budgeted to decrease by $2.0 million.

The projected balance in the Operations and Maintenance Fund (Restricted) of ($451,716) presumes completion during this fiscal year, full costs and no savings in completing the current remodeling programs; thus, the full remodeling costs were budgeted this year. The College expects that final payments for the remodeling will actually occur in the next fiscal year and that design and construction savings will occur. Furthermore, to avoid a large residual balance in this fund, revenues and fund transfers were budgeted conservatively to allow a minimum fund balance. Any deficit in this fund will be covered the following fiscal year by a fund transfer from the Operation and Maintenance Fund, which has a sufficient fund balance to cover any possible deficit. Once money has been transferred to the Operations and Maintenance Fund (Restricted), it may not later be transferred out again to use for other purposes in current funds. Barring any catastrophic changes in revenue projections, normal revenues will be sufficient to erase the negative balances in all funds within the above cited four years. (see p. 58, 90).

The total debt obligation for the College consists only of the installment purchase contract and the outstanding bond issue, the latter to be paid off in 1997 and the former to be finished in 1998. Total current obligations stand at approximately $4.0 million, none of which will have a significant effect on the College's operating funds, since both obligations are paid from other funds. By law the College is permitted to incur regular debt up to 2.875% of the district's assessed valuation; at the present time that limit calculates to $322.97 million on an assessed valuation of $11.23 billion, leaving the College's total current debt at 1.24% of limit. When the last of the bond payments is made in December 1996, the College's debt will stand at $1.0 million and will represent just 0.31% of the legal debt limit. Given the College's excellent financial record, the present debt level does not constitute any impediment to continued operations or any significant burden on revenue sources.

Overall, the College shows a healthy positive net balance for all funds, in spite of recent extraordinary expenditures for new construction and remodeling necessary to meet the educational needs of the district (see also pp. 56, 58).

RISK MANAGEMENT

The College participates in the Illinois Community College Risk Management Consortium, which was established in 1981 by several Chicago area community colleges as a means of reducing the cost of general liability insurance. The Consortium is a public entity risk pool currently operating as a common risk management and insurance program for the member colleges. The main purpose of the Consortium is to jointly self-insure certain risks up to an agreed upon retention limit and to obtain excess catastrophic coverage and stop-loss reinsurance over the selected retention limit. In 1992 the Consortium added Worker's Compensation coverage. In Fiscal Year 1996 the College paid $275,608 to the Consortium for property, liability, and Worker's Compensation protection. Since the Consortium requests initial payments to cover substantially any losses to be incurred for that policy year, the College anticipates no future liabilities for incurred losses.

The College also maintains a comprehensive self-insurance plan using a third party administrator as an option for employee health coverage.

OTHER FINANCIAL INFORMATION

Management of the College is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the College are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Each year, including the fiscal year ended June 30, 1995, the College receives a letter from an independent certified public accountant that there were no instances of material weakness in the internal control structure or violation of applicable laws or regulations noted during the audit. In addition, recommendations for improvement of internal control are suggested.

FINANCIAL REPORTING

State statutes require an annual audit of the College's financial operations by independent certified public accountants. The accounting firm of Arthur Andersen LLP has been selected for this purpose by the College's Board of Trustees. The auditors' report on the most recent financial statements and schedules is unqualified and is included in the financial section of the Comprehensive Annual Financial Report for the year ending June 30, 1995.

Additionally, each college is required to publish a financial statement, in a form prescribed by the Illinois Community College Board, in a newspaper of general circulation in the district prior to November 15 of each year. This statement contains pertinent financial data, including tax rates and extensions, assessed valuation, bonded debt, and summaries of revenues and expenditures supported by tax funds.

As an additional service to the district residents, the College publishes the presentation budget. This document includes financial summaries, comparative analyses, and statistical information relating to the College and its educational and financial operations.

EMPLOYEE RELATIONS

The District has three union affiliations with four bargaining units. The Illinois Education Association - National Education Association (IEA-NEA) represents the full-time faculty with a three year contract which expires in 1998. The IEA-NEA also represents the adjunct faculty who teach six credit hours or more with a contract which expired in 1996 and is currently being re-negotiated. The Illinois Federation of Teachers - American Federation of Teachers (IFT-AFT) represents the bargaining unit classified staff with a four-year contract which expires in 1999. The public safety officers are represented by the Fraternal Order of Police with a contract yet to be determined.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

CAPITAL RESOURCE REQUIREMENT PLANS

In Fiscal Year 1991 Oakton Community College hired educational and architectural consultants to review the physical needs of the College for the next ten years. This review included a physical inspection of the newly purchased Ray Hartstein Campus in Skokie. The consultants reviewed Oakton's space needs in relationship to its recent growth, growth projections, mission to serve the educational needs of the residents within the district, and projected long term facility needs.

The educational consultant reviewed Oakton's needs with the Board of Trustees, administrators, faculty, staff, students, and community members. During the same period the architectural and engineering consultants reviewed the condition of the Ray Hartstein Campus. Based upon their reports and recommendations, the Board of Trustees and the administration decided to add 70,000 square feet of space to the Des Plaines Campus and to replace the existing facility in Skokie with a new 133,000 square foot facility, with the first priority the Ray Hartstein Campus in Skokie.

By the end of Fiscal Year 1995 the College had completed the construction, begun in Fiscal Year 1994, of the new wing at the Des Plaines Campus and the Phase I construction of the Ray Hartstein Campus, except for minor corrections and outfitting expenses covered under the original construction authorization. Yet to be executed are certain remodeling plans for the Des Plaines Campus and additional construction at the Ray Hartstein Campus, both of which were included in the original consultants' recommendations.

Project 97-1. Following the completion of the new facilities construction at the Des Plaines Campus, space is now available to expand and remodel the library as well as a variety of other spaces in the original Phase I and Phase II construction. Key to the remodeling is the expansion of the library, which is now 12,994 net assignable square feet (NASF). According to standards set for two-year colleges in 1990 by the American Library Association - Association of College and Research Libraries in conjunction with the Association for Educational Communications in Technology, the present space is approximately 35,000 NASF below minimum standards for a college the size of Oakton. Expanded space will bring the library to 20,645 NASF.

Instructional Support Services, now spread across non-contiguous rooms, will be consolidated into a central location, enhancing staff efficiency and affording better services to students. Another change includes new offices for Instructional Technology, which presently is located in a corner of the library area.

Project 98-1. This project includes the construction of additional classrooms, laboratories, and student, and office spaces at the Ray Hartstein Campus, adding approximately 21,300 NASF (34,700 gross square feet) to the project completed by the end of Fiscal Year 1995. The present plan would add 3,270 NASF classroom space and 15,400 NASF of wet and dry laboratory space to the instructional capabilities of the campus.

FUNDING

The original total cost of the just completed capital improvement plan was projected to be $29.9 million, and the Resource Allocation Management Plan 1994 (RAMP 94) request for $22.4 million for construction was not approved, even in part, for state funding assistance. The 1993 submission (RAMP 95), which contained the request to the state for funding in the amount of $5.6 million to defray the cost of the much needed improvements to the College's educational facilities, was again not approved. RAMP 96 requested assistance in the amount of $8.35 million for Phase II of the Ray Hartstein campus construction and Des Plaines remodeling. RAMP 97 again requested $8.35 million for the additional construction and remodeling. RAMP 98, submitted to the ICCB in July 1996, requested $7.20 million with a College contribution of $2.40 million to fund the Phase II addition at the Ray Hartstein Campus. The RAMP document serves as the primary capital expense request to the ICCB, which must then juggle its limited capital resources to provide assistance throughout the state. The state's financial position with respect to capital financing is uncertain at present, and it is unlikely that much, if any, assistance will be forthcoming. Capital financing from the state is dependent on bond financing, and the General Assembly did not approve the bond issue for Fiscal Year 1996; it may be rejected again in Fiscal Year 1997.

A prudent course of action has dictated that the College plan for executing the remodeling and expansion programs entirely with internal funding, without reliance on any state resources, and this was accomplished in the recently completed construction program. The remodeling of the Des Plaines facilities is necessary for the improvement of educational and student services and will proceed during the current fiscal year, again without state assistance. Sufficient reserves have accumulated in the Operations and Maintenance Fund to permit a fund transfer of $2.9 million to the Operations and Maintenance Fund (Restricted) for the anticipated remodeling costs and equipment necessary to furnish the remodeled areas. The entire remodeling amount has been budgeted in the current fiscal year.

The continued expansion of the Ray Hartstein Campus Phase II facilities is necessary but will not be functionally debilitating to the instructional programs if it is delayed temporarily. Other financial priorities, such as stabilizing the College's fund balances and debt reduction, have been deemed to have a greater requirement for the College's limited resources at the present time. However, the College would be prepared to proceed with the capital expansion if the state does approve its portion of the project funding requirements; funding without state assistance is simply not practical at this time.

A breakdown of the Ray Hartstein Campus project financing is reflected in the following table.

Project Code	Description	State Contribution (000)	Local Contribution (000)	Total (000)
98-1	Addition at Ray Hartstein Campus	$ 7,196.3	$ 2,398.7	$ 9,595.0

The amounts listed include all ancillary costs, such as utility connections and landscaping.

IMPACT OF CAPITAL SPENDING

The impact of the capital program began to have its effect in Fiscal Year 1995 as the newly completed facilities were gradually put to use; the partial year use had the effect of easing the costs into the College's expenditures. Additional costs included housekeeping increases and an increase in utility costs due not only to the new facilities but also to the unusual winter weather the area experienced. The new facilities undoubtedly were at least partially responsible for the increase in enrollment the College enjoyed during Fiscal Year 1996 with a revenue increase which more than offset the increased costs of operation.

For the library remodeling project, since there is no net increase in space, associated costs such as housekeeping and utilities should not increase. An improved library space will allow additional purchases of books and related materials, but these purchases will likely be phased in over several years or funded by alternate sources such as the Oakton Community College Foundation. The remainder of the remodeling changes will likely cause few additional operational costs since the net effect of the space changes will simply be to reorganize existing space.

Should additional facilities be added to the Ray Hartstein Campus, associated costs for housekeeping, general services, and utilities will increase but less than in proportion to the square footage added. The most significant changes will likely come from improved opportunities for additional classes and services to students. Faculty and supplies costs will rise in proportion to the number and types of additional classes and sections added. Direct service costs will increase but not significantly since current staffing levels will be sufficient to handle any increased services for some time to come.

Another factor in facilities costs involves the use of the facilities. Prior to completion of the new construction at the Ray Hartstein Campus, the College rented its old facilities to a variety of tenants, mostly educational. This situation permitted the College to treat the entire campus as an auxiliary enterprise, and the College accordingly charged itself rent to occupy space in the buildings along with the other tenants, who thus picked up a portion of the operating expenses of the facility. Now that the campus is no longer a rental facility, all of its operational costs have been moved into the Operations and Maintenance

Fund from the Auxiliary Enterprises Fund. There will be a small net increase in operating costs because there are no longer rental income sources to defray costs; however, the increase is not significant because the other renters were not substantial contributors to the rental income. The operating expenses, then, appear in the Operations and Maintenance Fund as staff, benefits, and supplies charges, among others, instead of simply rental charges payable to the Auxiliary Enterprise Fund.

FUTURE PLANNING/OUTLOOK

The college understands that planning for the future is a continuous process, constantly reassessing the educational needs of the district residents and then moving to meet those needs. The recently completed facilities have sufficiently enhanced the College's capabilities for the near future, as enrollment improvements at the Ray Hartstein Campus clearly demonstrate. However, as the educational programs of the College change to meet the new challenges in fulfilling district residents' educational needs and goals, some additional facility changes may be necessary. For example, with the recent state and national emphasis on job training, it may be necessary to add additional laboratories for occupational training in areas such as welding or dental services.

The glamour, excitement, and newness of construction projects is only a part of the capital equation, however. Responsible management plans for the inevitable major maintenance tasks which arise, such as periodic carpet replacement in high traffic areas, repair and resurfacing of parking and driveway areas, cleaning and rehabilitation of the retention pond, and roof maintenance and repair, to name a few. And even new structures will require some preventative maintenance to insure and extend the building's useful life and maintain compliance with building and safety codes for public structures. The combination of additional facilities and aging structures and systems will serve to increase capital maintenance costs for the future. Current projections for the next five years estimate approximately $3.0 million will be needed to properly service the facilities under the current conditions; normal funding will support these financial requirements. Of course, these long-range estimates may change significantly as legal and perceived requirements change, the passing of the Americans with Disabilities Act (ADA) being a case in point.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Financial Outlook

GENERAL

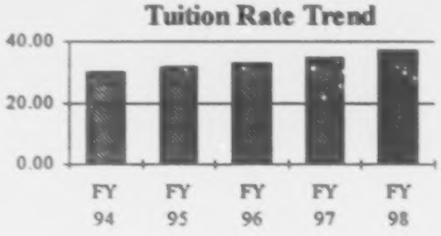
The current general financial situation can best be described as challenging. Local taxpayers have voiced real concerns about the level of taxation, particularly in the matter of property taxes and the distribution of the taxes collected. The possibility of a General Assembly mandated permanent tax cap on property taxes in Cook County has come to pass in the form of Public Act 89-1. Interest rates had been slowly declining but have leveled off recently, and College reserves, which rose last year, are projected to decline and will result in fewer investment opportunities and lower total returns. Questionable economic situations, driven either by economic or employment considerations, have traditionally brought increased enrollments to community colleges as district residents return to school to improve existing skills or to learn new skills for new career paths; however, some improvement in the economy over the past year may signal a corresponding drop in enrollments. The improved College facilities appear to have brought more students to the College as they take advantage of greater convenience in scheduling and additional classes afforded by the enlarged lab and classroom space, but that trend may not last as the impact of the new facilities wears off.

ASSUMPTIONS FOR LOCAL PLANNING AND BUDGETING

REVENUES

STUDENT TUITION AND FEES

The Board of Trustees has indicated a preference for students to continue to share the costs of their education but is concerned about the possible effects continued tuition increases will have on enrollments. In December 1995, the Board approved additional tuition increases to $35.00 for Fiscal Year 1997 and $37.00 for Fiscal Year 1998. In view of the current tax and state funding situations, an additional increase in tuition and fees remains a possibility since the College's present tuition is still one of the lowest in the state (five colleges have lower tuition rates, all in southern Illinois; Prairie State at $51.00 is the highest; eighteen colleges have tuition rates of $40.00 per credit hour or higher; four colleges have



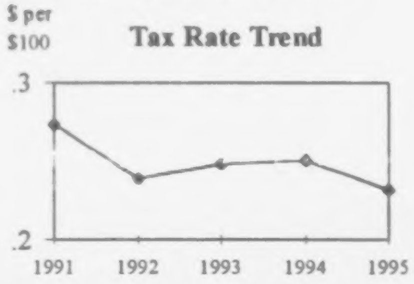
tuition plus average fee rates over $50.00 per credit hour; and the local area average, excluding Oakton, is $43.70 per credit hour). Even with the recent tuition increase, students will still contribute only 21.80% of operating funds revenues and only 17.46% of total revenues for Fiscal Year 1997, down slightly from Fiscal Year 1996. By comparison, the Fiscal Year 1995 (the latest available comprehensive data) audited state average student tuition and fees contribution to operating funds revenues was 28.14%, the local area average was 27.14%, and Oakton trailed at 21.19%. The reduced tuition rate for senior citizens has no significant effect on enrollment revenues. (see pp. 99-100, 130-133).

INVESTMENT REVENUES

The investment markets, from which the College derives a small portion of its revenues, will likely show fairly consistent yield for some time to come, resulting initially in a slight increase in revenue levels. As the general economy has improved and jobs are slowly added to the job market, the Federal Reserve Board had been cautiously manipulating and finally holding interest rates to control the rates of inflation and growth in the economy. The direction current static rates may take in the future is particularly uncertain because of the impact the coming national elections might have on the economy. Although the primary construction has been completed, the remodeling activities for the library and associated services as well as future technology requirements will have a small impact on the investment revenues as the College finances these activities. Barring any radical changes in economic conditions, the importance of investment revenues to the College will remain basically unchanged for the foreseeable future.

PROPERTY TAXES

There will be only a slight increase in the operating revenues from local property taxes for the current year, due primarily to a very modest increase in the tax levy; for all funds, the budgeted tax revenues will fall by $375,891 as the working cash bond levy expires; corresponding levy rates will fall -7.53%. The amount of tax revenue which could be collected by taxing bodies two years ago was effectively frozen as levies were to be extended at the previous year's assessed valuation levels regardless of the rate generated by the levy. For Oakton, the total amount increased slightly because the levy amount to retire the bond issue increased. The valuation of the property in the District was reassessed during the 1992 tax year and assessed valuations increased approximately 17.67% only to be frozen after that. The net effect of the cap on revenues, therefore, was that tax rates for the College decreased but revenue generally remained constant. The net effect of the reassessment, therefore, was that the effective tax rate for the district decreased. For the 1996 levy year, the tax levy for the working



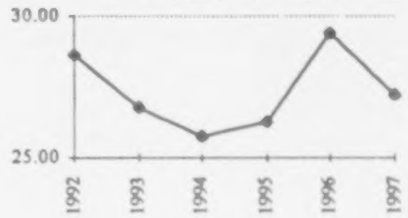
cash bonds will have expired, resulting in a relative reduction in the levy of $3.2 million, or -12.37%, *if all other levy amounts remain constant.*

Public Act 89-1, which effectively placed a cap on the tax extensions, will have a significant effect on property tax revenues for the district. Tax revenues can increase only by the amount of the Consumer Price Index (CPI) increase, which for levy year 1995 was 2.7% and for 1996 will be 2.5%, and other sources of revenue will be needed to compensate for additional expenditures required by contractual personnel costs, program improvement and expansion, and greater service to the community through the community colleges. While economies of operation can assist in balancing the budget, the College will have to explore developing additional sources of revenue in order to accommodate the limitations imposed by property tax reform, especially since local government revenues account for 59.83% of the College's total operating revenues. There is currently little reason to suppose that the CPI will deviate significantly from its five year history: for levy year 1992 -- 3.1%; 1993 -- 2.9%; 1994 -- 2.7%; 1995 -- 2.7%; 1996 -- 2.5%. Even if the CPI rises significantly, which is quite unlikely in an election year, the absolute cap of 5.0% in PA 89-1 would take effect. (see pp. 19-20, 135-137).

STATE CONTRIBUTIONS

The most significant unknown in the revenue equation is the state contribution, dependent as it is upon the perceptions and attitudes of the politicians. On the one hand, education has become an important issue in enabling people to qualify for many of the jobs in an increasingly technical and service-oriented business climate; but more education costs more money and taxpayers are not particularly anxious to increase their contributions to governmental bodies. Entitlements for Fiscal Year 1992, already below FY 1991 levels, were cut by an additional $169,094 from the previously authorized level. Fiscal Year 1993 funding decreased below the Fiscal Year 1992 revised amount. Fiscal Year 1994 funding was up somewhat, but just $51,178 above the Fiscal Year 1991 level (an increase of only 0.87% over three years), and this at a time when reimbursable enrollment had increased by 15.31%. Although reimbursable enrollment fell 1.62% in FY 1994, the state reimbursement rates increased sufficiently to give the College a 5.2% increase in credit hour grant revenues for FY 1996. The FY 1995 credit hours slumped just enough that even an overall increase in grant rates still resulted in a decrease of almost $39,000 in revenues. At the current budgeted rate, the state provides only 13.82% of operating funds revenues, down from 14.37% in FY 1996 and down from 24.53% in Fiscal Year 1987. The audited average among all community colleges in Fiscal Year 1993 was 25.07% in Fiscal Year 1994 and 28.39% in Fiscal Year 1995, approximately double Oakton's audited entitlements of 13.03% and

Baccalaureate Rate Trend



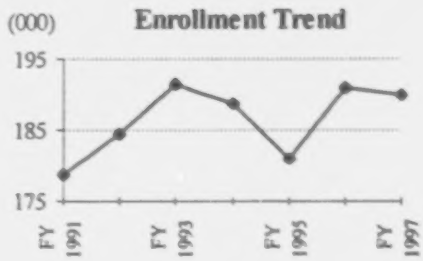
11.51% respectively. State funding for operating expenditures may continue to shrink relative to other funding resources, in spite of reimbursable enrollments during the funding period. Given the erratic pattern of credit hour grant rates during the last ten years, state entitlements will remain at best uncertain as the grant rates fluctuate and educational emphasis at the state level changes. The state has frequently been behind in payments due; thus, the state's financial condition and its ability to maintain funding must be considered questionable. Because of these factors, planning tends to show less reliance on state resources (see pp. 123-126).

FEDERAL FUNDING

The current debate in Congress about the role of the federal government in funding a variety of programs, from aid to educational initiatives such as Department of Education Co-op programs to loan and grant programs such as Pell grants, leaves financial planners with reservations about these funding sources as well. Students depend upon these federal resources to assist them in continuing their educational objectives and may be unable to continue if these financial programs stop or are significantly altered; this, in turn, would affect the College's enrollment and revenues. Conversely, initiatives regarding welfare reform and the role of education in helping people to break away from the welfare cycles could have a significantly positive effect on the College's educational programs and revenues. How any additional entitlements would affect operating revenues remains to be seen, since federal grants frequently are for specific programs and would be accounted for in the Restricted Purposes Fund; the effect on operating revenues might well be merely indirect, such as providing loans or tuition waivers/grants to students.

ENROLLMENT

The effect of enrollment fluctuation, of course, is the pivotal link between revenues and expenditures. Increased enrollment improves student tuition and fee revenues and may contribute toward stabilizing state credit hour grant revenues if, as discussed above, these rates fall. However, more students mean additional costs - for faculty salaries and benefits, for laboratory supplies and equipment, and for service and maintenance, for example. Even with the new college facilities, enrollment increases will be limited by available classrooms, particularly in lab science and computer-related classes, although this limitation is much less critical than it was several years ago and the College is continuing to improve its laboratory facilities for both hard sciences and computer classes. Current classroom spaces are generally filled between 8:00AM and 1:00PM and between 6:00PM and 10:00PM. Attempts to schedule more classes in the afternoons, when classroom space is not so crowded, have been largely unsuccessful; jobs and other commitments appear to exert a primary demand on students' time during this period. Weekend classes have had some appeal to students and initiatives to improve weekend college enrollments have had limited success, but many classes are not suited for weekend scheduling. The consensus is that enrollment will remain flat or average only small increases or decreases for the next few years, and the present budget was constructed on that basis. However, early enrollment figures for Fall semester Fiscal Year 1997 show a decrease of 5.3% headcount over the previous corresponding period, all of which is at the Des Plaines Campus with the Ray Hartstein Campus showing a slight increase in enrollments.



It should be noted that the community colleges, unlike many other higher educational institutions, generally have open-ended enrollment. This means that enrollment can increase as much as the facilities and resources will allow rather than being limited by enrollment quotas or, for example, Freshman class size. This has a significant impact on budgeting approaches. In the latter case, a known number of students to be admitted (the quota) will produce a given revenue base in tuition and fees and require reasonably definable expenditures for instruction and support, all of which can be predicted with a fair degree of accuracy. Open-ended enrollment policies, on the other hand, require that planners make a reasonable estimate of possible enrollment levels and then plan on that basis of uncertainty. (It is unusual for enrollments to vary wildly from the historical trend, but it can happen. When Evanston was annexed to Oakton's district, for example, enrollment jumped an average nine percent a year for two years before settling back to a more normal 3.5% increase per year.) Inevitably, then, current and past year actual requirements for supporting a given student population will be prime determinants in forecasting future requirements, with allowances for limited variances, rather than working from a known future student base. (see pp. 123, 127).

EXPENDITURES

While revenue planning involves estimating the course of external factors, expenditure planning involves controlling internal factors as well as external factors. Guidelines developed by the Board of Trustees and implemented by the President's Council were reasonably direct. Staffing was permitted to increase only to the extent that it was required to support the new facilities. Adjunct faculty contract negotiations were not completed in time to be included in the budget, so allowances for possible contractual increases were built in as program salary increases. While the completion of construction eased pressures somewhat, every effort must be made to limit increases in expenditures. Capital equipment expenditures were permitted to increase to the extent required to support new facilities and to implement the College's modernization programs in the computer fields. Commitment to Excellence expenditures were limited to those initiatives which represented extraordinary requirements or tested new programs and ideas; a few continuing Excellence initiatives were incorporated into the regular budget as approved budgetary increases.

PERSONNEL COSTS

With the completion of contract negotiations in the prior year for both full time faculty and classified staff, salary costs, fixed by contract, can be projected with some certainty for the next two and three years respectively. The overall cost of health benefits has risen steeply over the last few years and will probably continue to increase significantly for some time to come. The College's portion of the benefits cost, however, is limited contractually to no increase for Fiscal Year 1996 and four to five percent over the following three years; covered employees must pick up the remainder of the program cost increases. An additional uncertainty is the debate within the Federal government on a variety of reforms; the impact on existing health and retirement plans may be significant, especially if costs are shifted to the states. Overall personnel costs for the future can also partly be controlled by limiting staffing levels while still maintaining an appropriate level of services.

SUPPORT AND SUPPLY COSTS

Costs of supplies, materials, and contractual services will also increase, generally in line with inflation, although some areas, such as paper and printing costs, may show unusually high increases, as they did during Fiscal Year 1995 and again in Fiscal Year 1996. Recurring expenditures for software upgrades and new computer programs to support the educational needs of the community will continue. Greater efficiencies in internal operations and curtailing some non-essential activities will help to ease the financial stresses in these cost areas. Greater use of technology, such as using e-mail for messaging and internal communications instead of paper, and careful use of resources will assist in cost control as well.

EQUIPMENT

Education in the age of technology requires the equipment necessary to give students the technical background and training which will be the basis for current and future jobs. Rapid advances in hardware and software development will force educational programs to upgrade their equipment in order to keep students current with workplace technologies and practices. The ordinary increases may be tempered somewhat by slightly lower or flat prices for computers and high technology equipment, brought about by increased competition, innovation, and productivity gains in these industries, but continuing changes in software, especially, will require additional expenditures in the supplies category. A case in point is the lower prices for memory, both RAM and hard drives, which the College specified in the computers planned for Fiscal Year 1997 replacement programs.

COST CONTAINMENT

The College has also embarked on an initiative called Value Improvement Through Productivity (VIP). The objective is to explore college-wide efficiency measures while also maintaining and enhancing quality education. The College needs to respond to economic efficiency issues by pursuing selective cost containment measures which can be implemented without in any way diminishing the quality of education provided by the College. The philosophy of saving money is encouraged throughout the institution by building awareness that effective cost savings frequently come from the compilation of a number of small savings as well as from large savings. Typical initiatives include greater use of e-mail for distribution of messages/information throughout the College, reducing the number of copies of forms, using electronic requisitioning to eliminate separate purchase order requisitions and forms, and encouraging the use of direct deposit for payrolls. Some savings and productivity gains can be realized by the College's computer recycling programs, whereby older computers in the instructional labs are re-used in offices throughout the College where the need for state-of-the-art computers is not a critical necessity.

OUTLOOK

Given the present uncertain economic environment and unresolved initiatives in government, the College's financial outlook must remain cautious. Revenues show a modest budget increase for the current year but might actually fall short of the preliminary actual receipts for Fiscal Year 1996; and there is no certainty that they will increase significantly in the following years. The best estimate is that revenues will show no substantial increase for Fiscal Year 1998 and beyond other than those discussed for tuition increases. The property tax extension limitation required by Public Act 89-1 places a severe limit on tax revenue increases, and the mood of the voting public is such that a referendum to increase taxes beyond the cap or the locally approved referendum limit is unlikely. The state contribution position to community college education still remains unclear as well, given that current credit hour grant rate funding levels are generally below those for Fiscal Year 1987 (the increases in real dollars being attributable wholly to enrollment increases). The best one can hope for is that funding levels increase sufficiently to cover any possible enrollment decreases and leave total state revenues at least comparable to the current Fiscal Year. Only increases in student tuition and fees and a sizable increase in private funding would remain as viable sources of revenue to pick up the slack, clearly a singularly difficult position for both the College and the students. Although the students, in the past, have generally been supportive of the College's modest increases in tuition and fees and will likely continue to support reasonable increases, uncontrolled increases could quickly bring the College to the point of diminishing returns in terms of enrollment, in spite of its position as one of the least expensive community colleges in the entire state. Private funding and cooperative agreements can be a viable source of revenue generation, but these sources can be difficult to initiate and maintain. And given the current debates in Congress over federal programs, funding from that source can only be considered questionable.

The prudent course of action, therefore, dictates that every effort be made to control expenses while still maintaining the quality of education, technological foresight, and responsiveness to community educational needs which has so far in the life of the College characterized the educational programs and service to the community. Only continued responsible fiscal planning and control at all levels and a strong effort to develop and maintain alternative funding sources will allow the College to maintain its healthy financial posture.

Discussion and Analysis of Grant Distributions to Community Colleges

The accompanying table shows the amount of grants to the community colleges and Oakton's share of the state grants for Fiscal Years 1996 and 1997.

Credit Hour Grants

Credit hour grants are distributed on the basis of reimbursable credit hours earned two years prior to the year to be funded in six categories of instruction. Previous fiscal year instructional costs per credit hour (as determined in the unit cost reports) are adjusted to reflect the inflationary increases for the future fiscal year. Other dollar amounts may be added to the credit hour grant total on a per credit hour basis, such as improvements for teaching and learning and improvements in adult basic and adult secondary instruction. (See the table ICCB Determination of Credit Hour Grant Rates by Funding Category.) In Fiscal Year 1997, credit hour grants account for 64.49% of ICCB funding to the colleges; for Oakton, credit hour grants account for 85.14% of revenues from the ICCB, which means that a change in credit hour grant rates or total reimbursable credit hours will have a more significant impact on revenues than at many of the other colleges.

Small College Grants

The small college grants are allocated to sixteen districts identified by the ICCB as less able to fund certain fixed institutional costs because of lower enrollment levels. Oakton's enrollment is far too large to qualify for this grant.

Equalization Grants

Equalization grants provide funds to supplement local tax revenues and achieve a minimum statewide average local tax revenue per student, since local tax wealth varies significantly among the districts in the state. According to statewide average calculations, each district should receive $1,929 per FTE student in Fiscal Year 1977. However, the revenue available per student throughout the districts varies from $245 at State Community College (East St. Louis) to $4,784 at Oakton (even though Oakton's tax rates are among the lowest of all the community colleges). Equalization grants will be funded at the 90.7% of state average level in Fiscal Year 1997.

Special Populations Grants

Current statutory provisions require a grant base of $20,000 per college with the remainder of the appropriation distributed on the basis of remedial and adult basic and adult secondary (ABE/ASE) credit hours earned two years prior to the year to be funded. In Fiscal Year 1996 these instructional categories accounted for 25.43% of Oakton's total reimbursable credit hours, up slightly from 25.05% in Fiscal Year 1995 and up substantially from 16.03% in Fiscal Year 1987. Oakton will receive 4.71% of its state funding from this source, comparable with the 4.87% of total state grant allocations.

Workforce Preparation Grants

Previously one grant category, this grant area has been split into three initiatives for Fiscal Year 1997.

Business and Industry Services. This grant provides for a base of $35,000 per district with the balance of the grant being allocated on the basis of business, technical, and health occupational credit hours to support employment training and business assistance centers at each college. These categories account for just 20.28% of Oakton's total reimbursable credit hours, down from 25.22% in fiscal Year 1987. This initiative is roughly equivalent to the previous workforce preparation grant category.

Education-to-Careers Programs. This grant requires a base of $100,000 per district with an additional $500,000 being allocated to districts on the basis of population within the district. This grant is used to establish partnerships with local schools, businesses, and employment and training agencies to facilitate educational transitions.

Student Support Service. This grant is allocated to each district based on headcount enrollment. It will be used for student testing, assessment, and tutoring and for providing study skill, job placement, and child care assistance to students.

As a group, these grant initiatives account for 5.07% of the College's state grant revenues, which compares favorable with the general 4.32% state distribution. Higher than average student headcounts and population density improve Oakton's position in receiving these types of grants; conversely, low occupational credit hours reduce the College's share of these funds.

Advanced Technology Equipment Grants

Again, a single grant category in Fiscal Year 1996, this grant has been split into two component parts.

Instructional Equipment. This grant initiative is allocated to the colleges on the basis of business, technical, and health occupational credit hours. The purpose of the funds is to purchase state-of-the-art instructional equipment. As noted above, even though the total number of credit hours has grown, the percentage of these categories of Oakton's credit hours has declined by 19.59% over the last ten years, and has a negative effect on the College's share of this state funding allocation. This initiative is comparable to the previous Advanced Technology Equipment Grant category.

Technology Support. This is a new initiative for Fiscal Year 1997. It is designed to support technology infrastructure, transmission, and maintenance costs. It is distributed with a $100,000 base per district and the balance allocated on a student headcount basis.

As a group these initiatives account for 4.02% of the College's total state revenues, up from 1.97% in Fiscal Year 1996. However, Oakton's share of the state total for this grant group is just 2.64%, little more than what the College would receive if the grant were simply divided equally among the forty colleges (counting Chicago City Colleges as one entity).

Retirees Health Insurance Grants

This grant provides financial support to the districts for health insurance programs for retired community college employees. It is distributed based on the number of retirees certified by the State University Retirement System.

The accompanying table (Analysis of Grant Distributions to Community Colleges) contains some interesting data about the College's position within the state funding allocations. Total state appropriations in the listed categories increased by 7.47% over prior year levels; however, the College increase was just 5.40%, which means that relative to total available dollars, Oakton's share slipped from 2.37% in Fiscal Year 1996 to 2.32% in Fiscal Year 1997. Some of this slippage, of course, relates to the College's most favorable property tax revenue situation. On the other hand, declining relative enrollments in the occupational credit hour categories mean relative reductions in credit hour, workforce preparations, and advanced technology equipment grants (when compared with state totals).

The 0.75% decline in credit hour grants is attributable to low enrollments in Fiscal Year 1995, which even an increase in grant rates could not overcome; this situation should improve markedly in Fiscal Year 1998, assuming present grant rate levels remain constant, because Fiscal Year 1996 enrollment was again up close to Fiscal Year 1993 levels. Obviously, maintaining a healthy enrollment picture is a key element in providing adequate funding levels for the College's instructional and educational service programs.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Analysis of Grant Distributions to Community Colleges

Fiscal Year 1996

Type of Grant	Credit Hour	Small College	Equalization	Special Populations	Workforce Preparation	Advanced Technology Equipment	Retirees Health Insurance	TOTAL
Total Grant Amount	164,908,488	900,000	51,700,483	11,700,000	4,250,000	4,300,000	2,600,000	240,358,971
% of State Total Grants	68.61%	0.37%	21.51%	4.87%	1.77%	1.79%	1.08%	
OCC Total Grant	5,150,643	0	0	268,298	111,048	111,988	54,412	5,696,389
% of OCC Total Grants	90.42%	0.00%	0.00%	4.71%	1.95%	1.97%	0.96%	100.00%
OCC % of Grant Type	3.12%	0.00%	0.00%	2.29%	2.61%	2.60%	2.09%	
OCC % of State Total	2.14%	0.00%	0.00%	0.11%	0.05%	0.05%	0.02%	2.37%
State Average	**2.63%**							
Highest Grant Amount	32,632,495	60,000	13,587,521	7,036,571	481,897	658,102	621,324	
Receiving College	Chicago		Chicago	Chicago	Chicago	Chicago	Chicago	
2d Highest Amount	12,223,680	60,000	4,730,541	319,673	256,919	326,796	158,088	
Receiving College	DuPage		Belleville	Triton	DuPage	DuPage	DuPage	
Lowest Grant Amount	1,208,644	60,000	18,982	41,663	59,796	36,598	8,088	
Receiving College	Spoon River		Prairie State	Spoon River	Morton	Highland	Wood	

Fiscal Year 1997

Type of Grant	Credit Hour	Small College	Equalization	Special Populations	Workforce Preparation	Advanced Technology Equipment	Retirees Health Insurance	TOTAL
Total Grant Amount	166,589,952	1,920,000	55,094,452	11,700,000	11,150,000	9,150,000	2,699,282	258,303,686
% Increase over FY 96	1.02%	113.33%	6.56%	0.00%	162.35%	112.79%	3.82%	7.47%
% of State Total Grants	64.49%	0.74%	21.33%	4.53%	4.32%	3.54%	1.05%	
OCC Total Grant	5,111,818	0	0	289,739	304,278	241,643	56,683	6,004,161
% Increase over FY 96	-0.75%	n/a	n/a	7.99%	174.01%	115.78%	4.17%	5.40%
% of OCC Total Grants	85.14%	0.00%	0.00%	4.83%	5.07%	4.02%	0.94%	100.00%
OCC % of Grant Type	3.07%	0.00%	0.00%	2.48%	2.73%	2.64%	2.10%	
OCC % of State Total	1.98%	0.00%	0.00%	0.11%	0.12%	0.09%	0.02%	2.32%
State Average	**2.50%**							
Highest Grant Amount	33,176,335	120,000	12,286,874	6,687,504	1,153,776	891,536	631,411	
Receiving College	Chicago		Chicago	Chicago	Chicago	Chicago	Chicago	
2d Highest Amount	12,304,872	120,000	5,320,205	315,559	592,996	498,866	162,875	
Receiving College	DuPage		Belleville	Triton	DuPage	DuPage	DuPage	
Lowest Grant Amount	686,574	120,000	52,654	42,262	157,013	139,224	0	
Receiving College	Spoon River		Prairie State	Spoon River	State Comm. Coll.	Spoon River	Heartland & State	

OAKTON COMMUNITY COLLEGE

Community College District No. 535

ICCB Determination of Credit Hour Grant Rates by Funding Category

	FY 1995 Unit Cost	TIMES FY 95 Cost Ratio	Equals FY 1997 Weighted Estimated Cost	LESS Tuition & Fees	LESS Local Tax Contribution	LESS ISBE Grants	LESS Other Revenues	PLUS Program Improvement	**EQUALS FY 1997 Credit Hour Grant Rate**
Baccalaureate	133.92	1.0623	142.26	39.02	63.82	0.00	12.74	0.57	**27.25**
Business	145.17	1.0623	154.21	39.02	63.82	18.80	13.81	0.57	**19.33**
Technical	166.28	1.0623	176.64	39.02	63.82	18.80	15.82	0.57	**39.75**
Health	184.89	1.0623	196.41	39.02	63.82	18.80	17.59	0.57	**57.75**
Remedial	138.52	1.0623	147.15	39.02	63.82	0.00	14.53	0.57	**30.35**
ABE/ASE	87.83	1.0623	93.30	0.00	63.82	9.61	7.97	2.17	**14.07**
Weighted Averages	131.90	1.0623	140.12	31.07	63.82	6.37	12.55	0.90	**27.21**

These figures demonstrate the typical calculations used to determine the credit hour grant rates for each of the funding categories reimbursed by the ICCB. Current and projected unit cost figures provide the basic starting points for these calculations. All figures are state-wide and weighted averages.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Budget Procedures

Making the Budget

The budgeting process actually begins years before the first number is ever set to paper. The Board of Trustees and the President's Council have discussed the plans for the future of the College, its goals and directions. These goals and priorities are most evident in the Program Review reports and the Resource Allocation Management Plan (RAMP) that the College prepares and sends to the ICCB on an annual basis. Program Review is a process of self-evaluation which critically analyzes all of the programs of the College on a cyclical basis. RAMP is the basic planning document for capital expansion and is used by the ICCB for developing capital requests as part of the ICCB budget request to the Illinois Board of Higher Education and the state for funding. Long range planning, however, is a continuous process which takes place at the various management levels of the College and involves administrators, faculty, and staff in a coordinated effort to constantly improve the College's ability to best serve the residents of the District. It is ultimately the Board of Trustees, operating through the President's Council, which sets the final guidelines necessary for the preparation of the budget. Responsibility for insuring that the process is completed properly and in a timely manner has been delegated to the Vice President for Business and Finance.

The task of actually preparing the final budget document falls to the Budget Office, an office of the Vice President for Business and Finance. In addition to preparing financial portions of state-required reports, preparing the unit cost report, and preparing other budget-related financial and credit hour grant documents, the Budget Office, under the direction of the Vice President, serves as a focal point for activities related to establishing the new budget for the coming fiscal year. These activities include, for example, coordinating controllable expense requests, publishing various budget documents, performing the financial studies necessary to determine appropriate non-controllable expense allocations, and compiling all of the disparate parts into a unified budget document for presentation to the Board of Trustees, the College, and the residents of the District.

The process of putting the numbers onto the paper begins in the fall with a memo to all administrators which establishes the schedule for budget submissions and due dates for the coming budget. The President's Council, in conjunction with the other administrators, and at the direction of the Board, establishes the general allocations of available resources and the general expenditure determinations necessary to meet the specific educational goals of the College. The Budget Office coordinates the activities of the schedule and, near the end of the process, prepares a preliminary budget which the Vice President for Business and Finance presents to the Board in early May for review, comments, and suggestions by the Board members. Any remaining changes, revisions, and corrections are then made to the budget document. At least thirty days before the final budget is approved by the Board, the Budget Office publishes the legal budget and makes it available for public inspection, as required by state law. Traditionally, the Board of Trustees approves the final budget at its June meeting. The final budget is then translated into the financial system used by the Accounting Office and becomes the fiscal operating document for the College.

Oakton uses a modified centralized form of budget procedure in which some portions of the budget are determined by the President's Council through the Budget Office activities and other portions are determined by the responsible administrator in consultation with his/her faculty and staff, all within certain guidelines established by the Board of Trustees and the President's Council (i.e., general supplies may not increase unless compensated by a decrease in some other controllable area). This procedural organization allows the College to carefully monitor and direct the budget process, while still allowing the responsible administrators the control and authority they need to best develop their programs and functions in a manner consistent with the overall mission and needs of the College. Coordination of budget activities is essential and is accomplished through regular and special management meetings at all administrative levels.

Consequently, all revenue projections are established through studies done by the Budget Office, and are based upon enrollment projections, state credit hour grant funding levels, tax levies, and other applicable information. Expenses are finalized in several different ways. Certain expenses are considered controllable, which means that, within limits, each administrator has the ability to control the level of expenditure; controllable areas include expenses such as contractual services, printing costs, travel expenses, and general supplies. Other expenses are considered non-controllable, which means that the expenditure level is not generally subject to unilateral change by the administrator. These include salaries (which are set contractually), benefits costs, and other charges established on a pro-rata or college-wide basis. Controllable expenditures are integrated into the budget through the balance-of-budget requests submitted by the area administrators after review by the appropriate vice president. Expenditure levels are then reviewed again as a whole by the vice presidents to insure that the requests meet guidelines previously established. Non-controllable expenditures are integrated into the budget based upon financial and statistical studies executed by the Budget Office. These studies generally conform to well-defined limits and guidelines previously outlined for control of those expenditures.

Four categories of expenditures are handled separately: personnel, remodeling, capital equipment, and Commitment to Excellence. Each of these general areas is budgeted individually and then integrated into the final budget document. The process is best illustrated by examining the procedures used for determining capital equipment expenditure levels. All administrators are asked to submit requests for capital equipment for each of their areas. Capital equipment is defined loosely as items or groups of items which generally cost more than $500.00, have a useful life of at least years, and which would not normally be procured through the supplies and materials budget category. Requests are submitted to the area Vice President for review and then to the Budget Office, which assembles the individual requests into a preliminary request book distributed to appropriate administrators. The President's Council, in coordination with the other administrators, considers the financial capabilities and the goals and educational objectives and needs of the College, and then accepts, rejects, or revises the requests on a continuing review basis until final equipment determinations have been reached. After the Board of Trustees gives preliminary approval to the level of funding established by the final equipment determinations, the Budget Office publishes a final capital equipment request book for formal approval by the Board. The final book serves as the basis for individual equipment purchases in the new fiscal year and as authority for integrating capital expense funds into the final budget document. The process, in total, requires some difficult choices because there are simply never enough resources to satisfy every program's needs and desires. Staffing requests and Initiatives for Excellence requests are handled similarly. Remodeling requests are integrated into the budget without a final approved request book being published.

The College actually produces, with the publication of this form of the annual budget, two budget documents. One is the traditional line item budget, which includes the legal budget required by the state. Previously, this was the only form of the budget published by the College; it lists all revenues and expenditures by category in each program. Its primary use is in preparing the individual expenses in each of the separate budget categories within each of the programs and funds. However, it does not provide summaries of revenues and expenditures by object category and provides only the briefest summaries of revenues and expenditures by program and fund categories. It is primarily an internal planning and operating document. A typical page from the line item budget, along with an explanation of how to read the page, is included in the Appendix. It is also the form of the budget publication which traditionally receives formal approval by the Board as the budgetary operating document for the College. The line item budget generally runs about 570 pages long, but this report is currently under review to revise and condense the reporting format.

The second form of the budget which the College publishes, beginning with the Fiscal Year 1993 Annual Budget, is the presentation budget document. This form is actually much more informative to those who are not intimately involved in the budgeting and monitoring process. It not only compares previous revenue and expenditure levels with the proposed budget levels but also provides a wealth of additional information necessary to the understanding and appreciation of the budget. It includes financial summaries by program, summaries by function, summaries by fund, comparative analyses with prior year budgets, and statistical information relating to the financial operations of the College. It explains terms and concepts necessary to the understanding of the budget and its organization. It also explains and illustrates many of the procedures and decisions necessary to producing a comprehensive and responsible budget for the operation of the College and its activities. It is designed to illustrate the goals and activities of the College and to demonstrate how the College develops its plans and then implements those plans to satisfy its mission of educational service to the community. It was designed for the average resident of the District who wants to understand how the College is being managed financially. Because it is a synopsis of the detailed information contained in the legal/line item budget, separate Board of Trustees action is not required prior to publication, which is typically delayed until proper collection of comparative and supporting information can be assembled.

As a final step in the process, the approved budget is distributed throughout the College and to appropriate locations throughout the District, particularly public libraries. Some copies are sent to other community colleges as part of a continuing effort to share information and improve budgeting processes and procedures. Copies of the approved legal budget are also sent to the ICCB in conformance with state law.

Public Participation

The College is a public entity, substantially financed by funds from taxpayers, both from the local district and from the state. As such, the College has a responsibility to communicate with the residents of the District. This is accomplished, in part, by publication of financial documents such as the Comprehensive Annual Financial Report and the annual budget and by publication in local area newspapers of financial events and pending decisions of public importance. Public participation is welcomed at meetings of the Board of Trustees.

At least thirty days prior to the time the Board takes action on the budget, a notice is placed in local newspapers covering the District, noting the publication of the legal budget and its availability and setting the time and location of the scheduled meeting to approve the budget. Copies of the tentative combined legal/line item budget, which notes that Board action is still required, are sent to local District libraries for public perusal, usually about three weeks prior to the Board meeting. Residents are always invited to comment on financial matters by speaking at Board meetings or by contacting the members of the Board. During the approval process at the Board meeting, time is allotted for public comment and discussion concerning the proposed budget.

Oakton officials are occasionally asked to address various groups and meetings in the District on matters which concern the College's financial plans and the impact of those plans on local residents and businesses. This open communication helps to assure that interested District residents are kept informed of the College's progress in meeting its educational and financial goals. It also assists in keeping the College informed of the needs and concerns of District residents.

Changing the Budget

It is rare when a budget is constructed with such intuition, foresight, and uncanny luck that it does not need to be changed. All budgets must be planned to allow for changes in revenue and expenditure levels or shifts in resource requirements between line items. For example, faculty salaries are budgeted based in large part upon previous teaching loads and upon projected program enrollments. If a program suddenly becomes more popular and enrollment increases substantially, it will be necessary to schedule more faculty resources to cover the increased loads. Excess funds in one program may be reassigned to cover the shortfall in the other program. Perhaps, as another example, labor negotiations are not finished and salary issues have not been decided. A prudent financial manager would not assume that there will be no raises simply because the issue is undecided. Careful management dictates that a reserve be set aside to cover possible salary increases, usually budgeted in some type of contingency account. When the actual raises have been determined, the contingency funds can be transferred to the appropriate salary accounts.

Accounting controls depend, in part, upon monitoring spending levels against budget levels. Monies budgeted for one purpose should not be spent for another; that is to say, faculty should not be paid from equipment accounts. Spending in some accounts may stop unnecessarily only because funds are not budgeted sufficiently in those accounts or because extenuating circumstances arise, such as a major piece of vital equipment needing replacement. Auditing the status of the funds is also easier if budget amounts have been amended to reflect appropriate levels of spending authorization.

Procedurally, the budget, once it is published in the form of the legal budget, may not be changed until it is acted upon by the Board of Trustees. At the time of initial approval, and at any time thereafter, the Board may make changes to the budget. In fact, only changes which have been approved by Board resolution may be made to the budget.

Some changes are initiated automatically, such as those changes which transfer funds between salary accounts to account for contract approvals. The Budget Office and the Accounting Office prepare these adjustments and write the resolution which the Board then acts upon at a regularly scheduled meeting. These types of transfers are considered routine. The non-routine changes must originate from an administrator who sends a budget transfer request to the Budget Office through the area Vice President. The request includes the amounts to be transferred and the specific accounts to be debited and credited together with a rationale for the transfer. When the request has received administrative approval, it is included in the resolution to the Board. Generally, budget transfers are not made for amounts less than $1000. After the resolution has been passed, the Accounting Office adjusts the budget amounts accordingly. Close cooperation and communication between the Board of Trustees, the President, and the President's Council have insured that the budget transfer process works smoothly.

State law, as an additional control on financial matters, places restrictions on budget transfers. The law recognizes legal and non-legal types of transfers. (The word "legal" as used here refers to a transfer which would make a change to the legal budget.) Non-legal transfers are those made within the same program and within the same object group. There is no limit on the number or amount of non-legal transfers which may be made, and, theoretically, non-legal transfers may be made without formal Board approval. An example of a non-legal transfer would be transferring funds from the staff salary account to the part-time faculty salary account in the Biology program. Legal transfers, however, are transfers between programs and/or object groups, require formal Board approval, and are limited in total by law to not more than ten percent of the fund total. An example of a legal transfer would be transferring funds from the Art program faculty salary account to the Instructional Technology Administration capital equipment account. A cumulative record of all budget transfers, both legal and total, is included in a summary section of each budget transfer resolution acted upon by the Board of Trustees to insure appropriate compliance. The following chart details legal transfer limits for each of the funds.

FUND	Total Budgeted Expenditures	Legal Transfer Limit (10%)
Current Unrestricted		
Education	$ 30,284,619	$ 3,028,462
Operations & Maintenance	3,643,705	364,371
Auxiliary Enterprises	10,442,117	1,044,212
Current Restricted		
Audit	42,725	4,273
Bond & Interest	2,998,125	299,813
Liability, Settlement, Protection	1,320,690	132,069
Restricted Purposes	5,282,741	528,274
Plant		
Operations & Maintenance (Restricted)	$ 6,579,355	$ 657,936

The law places an additional restriction on transfers between funds after the Board of Trustees has approved the legal budget. Such transfers are prohibited unless the College goes through the entire budget approval process again, including publication of public notice, a public hearing, and Board of Trustees approval by resolution.

Typical General Schedule - Significant Budget Events

Following is a typical generalized schedule of the budgeting process. Specific action dates may change from year to year and are therefore not included.

October	Revision/updating of Budget Request Procedures book. Publication of the budget schedule to all administrators. Submission of requests for additional/revised staffing.

November	Submission of remodeling requests.
	Preliminary approval of tax levy by Board of Trustees.
December	Publication of tax levy notice.
	Final approval of tax levy by Board of Trustees.
	Submission of required tax levy information to County.
	Approval of staffing requests.
January	Submission of capital equipment requests.
	Distribution of balance of budget worksheets to administrators.
February	Publication of preliminary equipment request book.
	Submission of Initiatives for Excellence requests.
	Submission of balance of budget worksheets.
March	Publication of preliminary Excellence request book.
April	Approval of final capital equipment requests.
May	Approval of Initiatives for Excellence requests.
	Presentation of tentative budget to Board of Trustees.
	Publication of public notice of meeting to address budget.
	Publication of legal budget for public participation.
	Distribution of tentative legal/line item budget.
June	Approval of budget by Board of Trustees.
July	Submission of approved legal budget to ICCB.
September	Publication of presentation budget.

Use and Tracking

While the presentation budget is primarily a communications document, presenting the College's financial plans to the residents of the District in a reasonably compact, but informative, format, the line item budget document is primarily a controlling document. By comparing the line item budget with corresponding entries in the weekly and monthly accounting summaries, responsible officials can monitor the progress of expenditures in their areas and make adjustments, such as curtailing expenditures or requesting budget transfers, as necessary. Being able to track spending rates and levels through the line item budget gives administrators tighter control over their expenditures and programs.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Notes on Preparation and Conventions Used in the Budget

Mathematical Conventions

Except as otherwise noted in the documents, dollar amounts are rounded off to the nearest dollar using standard mathematical rounding techniques. As a matter of style, dollar signs ($) are not used to indicate dollar amounts unless their exclusion would cause confusion.

Negative numbers are shown in two ways: the accounting convention of indicating negative values with a parenthesis, such as (1,000), and the mathematical convention of using a negative sign, such as -1,000. Generally, parentheses are used in tables, while negative signs are used in charts and for percentages. Both forms are equivalent.

Percentages are indicated with the percent sign (%). Percentages are rounded off to two decimal places using standard mathematical rounding techniques. All calculations involving percentages are carried out to sixteen decimal places before rounding. The astute reader may observe that in a few cases the printed percentages will add up to slightly more or less than 100.00% (99.99% or 100.01%, for example). This phenomenon is a quirk of rounding, not of mathematical inaccuracy, and no attempt has been made to adjust rounded percentages because there is no logical method for adjusting for the errant +/- .01%. It will appear most frequently in charts and graphs and may safely be ignored.

Another convention with percentages involves the percent increase or decrease of a category. By mathematical definition the percent increase from $0.00 to any amount not equal to $0.00 is undefined (i.e., from $0.00 to $10,000). This percent increase will be arbitrarily shown as 100.00%. Decreases are shown as negative increases (i.e., -45.00%). Thus, a decrease in funds of .94% would be shown as -0.94%.

All percentages less than 1.00% are shown with a leading zero.

Preparation/Publishing

The master copy of this presentation budget document was produced on IBM PC and PC-compatible computers. Primary software packages used in its development include Monarch for Windows, Microsoft Word for Windows, Microsoft Excel, Microsoft Access, and CorelDRAW!, all running under Microsoft Windows95. Master copies were printed on the HP LaserJet IIID printer, with the exception of the copy of the line item budget page, which is a copy of a standard printout of one of the College's mainframe programs. Distribution copies of the presentation budget were produced entirely by the Print Shop, an office of the Department of Business Services, Oakton Community College, with the exceptions of the engraving of the metal plates used for printing the inserts, and the full color front and rear covers, which were printed by Hi-Liter Graphics, Inc., Burlington, WI.

Although occasionally source documents may be indicated for emphasis on a particular page or chart, *unless otherwise noted to the contrary*, all information has been developed from College records, particularly past year audit reports and current and past year budget documents. The notation "ICCB Data and Characteristics" used as a source indicator refers to Data and Characteristics of the Illinois Public Community College System, published by the Illinois Community College Board.

Early in the process of preparing this document it was decided that the goal of clear communication and readability was of sufficient importance that a standard page would be an unacceptable limitation. Therefore, instead of forcing data, tables, and charts onto a portrait-oriented page just for the sake of consistency, it was decided to let the page fit the data to be presented in order to produce the clearest and most readable document. Text fits best, is most readable, and is the most familiar format to the reader on a portrait-oriented page, and that format is so used. Many of the tables and charts fit better, are larger, and are easier to read on a landscape-oriented page, and that format is used when appropriate. It is hoped that the reader will not be inconvenienced by this conscious decision to improve the readability of the budget document.

The budget was prepared by the Office of the Vice President for Business and Finance, Oakton Community College. The responsible administrator is Mr. David E. Hilquist, Vice President for Business and Finance. We welcome your ideas on how we may improve our presentation of financial information to the community; please address your comments and suggestions to Mr. Hilquist.

Budget

OAKTON COMMUNITY COLLEGE
DIVERSITY ◆ EXCELLENCE ◆ GROWTH
1969

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
ALL FUNDS

This table summarizes financial information for all budgeted funds of the College and presents the College's overall financial position at a glance. It gives an overview of the analyses of the individual funds and fund groups which follow.

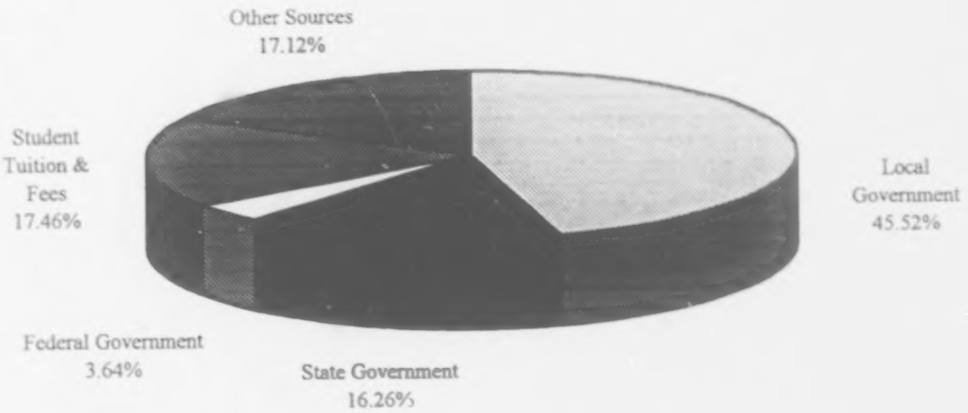
	FY 95 Actual	FY 96 Budget	Preliminary FY 96 Actual	FY 97 Budget	FY 96 to FY 97 Budget % Incr
Beginning Fund Balance:	31,060,389	28,627,163	28,627,163	36,273,266	
REVENUES					
Local Government	26,446,929	25,249,650	25,993,657	24,873,759	-1.49%
State Government	7,958,658	8,111,659	8,364,755	8,886,452	9.55%
Federal Government	2,074,482	1,916,715	1,790,115	1,986,884	3.66%
Student Tuition and Fees	9,011,201	9,315,250	9,550,332	9,540,000	2.41%
Other Sources	9,092,445	8,680,026	9,189,937	9,352,210	7.74%
TOTALS:	54,583,715	53,273,300	54,888,796	54,639,305	2.56%
EXPENDITURES: (By Function)					
Salaries	26,380,308	28,380,599	27,668,993	29,956,840	5.55%
Employee Benefits	4,401,042	4,807,132	4,625,671	4,807,674	0.01%
Contractual Services	3,015,060	3,280,853	2,748,212	4,722,562	43.94%
General Materials and Supplies	4,542,444	5,430,198	4,950,294	5,332,576	-1.80%
Conference and Meeting	284,761	340,934	257,102	340,944	0.00%
Fixed Charges	3,565,796	4,154,399	4,097,802	3,571,940	-14.02%
Utilities	1,393,903	1,622,609	1,564,275	1,721,963	6.12%
Capital Outlay	14,021,846	6,454,082	2,479,470	7,923,573	22.77%
Other	1,703,836	1,659.068	1,525,874	1,916,065	15.49%
Contingency	0	500	0	300,000	
TOTALS:	59,308,996	56,130,374	49,917,693	60,594,137	7.95%
Assignment of assets to Trust and Agency Fund	157,945	(157,946)	0		
Retirement of Indebtedness	2,450,000		2,675,000		
Ending Fund Balance:	28,627,163	25,928,035	36,273,266	30,318,434	

OAKTON COMMUNITY COLLEGE

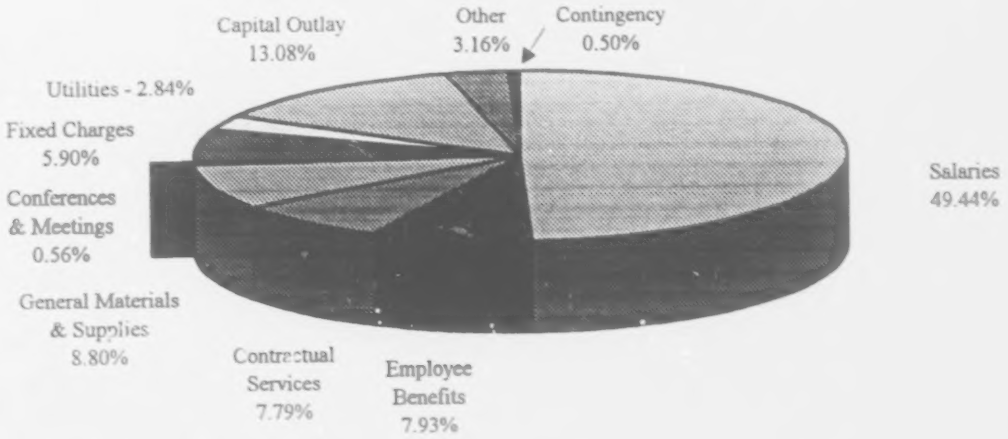
Community College District No. 535

Comparison of Revenues and Expenditures
All Funds

Fiscal Year 1997 Revenues



Fiscal Year 1997 Expenditures



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Summary of Fiscal Year 1997 Budget by Fund
Estimated Fund Balance Analysis

The following table gives the projected fund balances for each of the budgeted funds used by the College. Estimated amounts have been used for the beginning fund balances. The Investment in Plant Fund is not a budgeted fund and does not appear in this table. The Working Cash Fund is not a budgeted fund but is included for information purposes.

	Current Unrestricted Funds			**Plant Funds Group**
	Education Fund	Operations & Maintenance Fund	Auxiliary Enterprises Fund	Operations and Maintenance Fund (Restricted)
Estimated Beginning Fund Balance - July 1.1996	(5,017,241)	19,244,174	2,753,634	2,877,639
Net Change FY 1997	1,999,881	(1,981,705)	(1,281,872)	(3,329,355)
Projected Fund Balance - June 30, 1997	(3,017,360)	17,262,469	1,471,762	(451,716)

	Current Restricted Funds Group				
	Audit Fund	Liability Settlement Protection Fund	Restricted Purposes Fund	Bond and Interest Fund	Working Cash Fund
Estimated Beginning Fund Balance - July 1, 1996	75,409	1,196,680	1,521,467	2,046,504	11,575,000
Net Change FY 1997	1,825	(10,690)	0	(1,352,916)	0
Projected Fund Balance - June 30, 1997	77,234	1,185,990	1,521,467	693,588	11,575,000

	Summary of All Fund Groups
Estimated Beginning Fund Balance - July 1, 1996	36,273,266
Net Change FY 1997	(5,954,832)
Projected Fund Balance - June 30, 1997	30,318,434

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Budgeted Fund Revenue and Expenditure Relationships - Fiscal Year 1997

	Current Unrestricted			Current Restricted					Plant
FUND	Education	Operations Maintenance	Auxiliary Enterprises	Audit	Bond/ Interest	Liability/ Settlement	Restricted Purposes	Working Cash	O & M Restricted
REVENUES									
Local Government	18,588,000	3,562,000	94,000	44,550	1,595,209	990,000	0	0	0
State Government	5,115,000	0	619,000	0	0	0	3,152,452	0	0
Federal Government	0	0	0	0	0	0	1,986,884	0	0
Student Tuition/Fees	8,071,000	0	1,469,000	0	0	0	0	0	0
Other Sources	682,500	1,000,000	6,806,305	0	50,000	320,000	143,405	0	350,000
TOTALS:	32,456,500	4,562,000	8,988,305	44,550	1,645,209	1,310,000	5,282,741	0	350,000
EXPENDITURES	(By Function)								
Salaries	22,149,414	1,823,980	3,897,913	6,000	0	417,200	1,588,633	0	73,700
Employee Benefits	2,086,040	301,500	373,645	0	0	479,350	1,561,989	0	5,150
Contractual Services	2,376,902	129,035	1,494,437	34,725	0	102,630	54,328	0	530,505
General Materials/Supplies	1,796,560	244,310	3,121,554	2,000	0	20,580	147,572	0	0
Conference and Meeting	233,395	5,280	47,206	0	0	7,000	48,063	0	0
Fixed Charges	58,150	9,000	187,395	0	2,998,125	272,280	46,990	0	0
Utilities	281,725	976,900	451,400	0	0	10,900	1,038	0	0
Capital Outlay	712,133	53,700	808,227	0	0	10,750	368,763	0	5,970,000
Other	390,300	0	60,400	0	0	0	1,465,365	0	0
Contingency	200,000	100,000	0	0	0	0	0	0	0
TOTALS:	30,284,619	3,643,705	10,442,177	42,725	2,998,125	1,320,690	5,282,741	0	6,579,355
Fund Transfers: In (Out)	(172,000)	(2,900,000)	172,000	0	0	0	0	0	2,900,000

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Summary of Revenues and Expenditures - All Fund Groups

The table below summarizes the revenues and expenditures for all budgeted funds. The table also contains the budgeted and audited amounts from previous years to allow for comparison of revenue and expenditure levels over time. The organization of funds follows the college and university model.

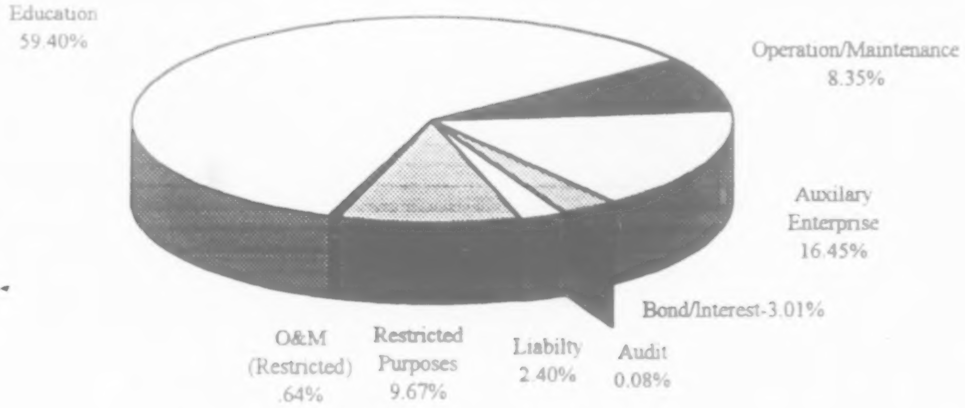
	FY 95 Actuals	**FY 96** Budget	Preliminary **FY 96** Actuals	**FY 97** Budget	**FY 96 to FY 97** Budget % Incr
		Current Unrestricted Funds Group			
Education Fund					
Total Revenues	30,678,984	30,855,500	32,019,722	32,456,500	5.19%
Total Expenditures	26,752,779	28,926,111	27,836,764	30,284,619	4.70%
Net Transfer In (Out)	(1,172,000)	(172,000)	(172,000)	(172,000)	0.00%
Operations and Maintenance Fund					
Total Revenues	5,728,906	4,540,000	5,328,375	4,562,000	0.48%
Total Expenditures	2,666,477	3,295,010	3,185,996	3,643,705	10.58%
Net Transfer In (Out)	0	0	0	(2,900,000)	-100.00%
Auxiliary Enterprises Fund					
Total Revenues	8,190,275	8,605,705	8,359,648	8,988,305	4.45%
Total Expenditures	8,208,942	10,121,603	8,870,993	10,442,177	3.17%
Net Transfer In (Out)	1,172,000	172,000	172,000	172,000	0.00%
		Current Restricted Funds Group			
Audit Fund					
Total Revenues	47,776	44,550	46,879	44,550	0.00%
Total Expenditures	32,474	44,750	34,445	42,725	-4.53%
Bond and Interest Fund					
Total Revenues	3,137,479	3,035,100	3,168,982	1,645,209	-45.79%
Total Expenditures	2,872,700	2,885,450	2,875,818	2,998,125	3.90%
Liability, Protection, and Settlement Fund					
Total Revenues	1,274,123	1,190,000	1,227,019	1,310,000	10.08%
Total Expenditures	997,675	1,186,890	1,000,276	1,320,690	11.27%
Restricted Purposes Fund					
Total Revenues	4,773,976	4,552,445	4,425,881	5,282,741	16.04%
Total Expenditures	4,743,350	4,552,445	4,364,188	5,282,741	16.04%
		Plant Funds Group			
Operation and Maintenance Fund (Restricted)					
Total Revenues	752,196	450,000	312,289	350,000	-22.22%
Total Expenditures	13,034,599	5,118,115	1,749,213	6,579,355	28.55%
Net Transfer In (Out)	0	0	0	2,900,000	100.00%
		Fund Group Summary			
Total Revenues - All Funds	**54,583,715**	**53,273,300**	**54,888,795**	**54,639,305**	**2.56%**
Total Expenditures - All Funds	**59,308,996**	**56,130,374**	**49,917,693**	**60,594,137**	**7.95%**

OAKTON COMMUNITY COLLEGE

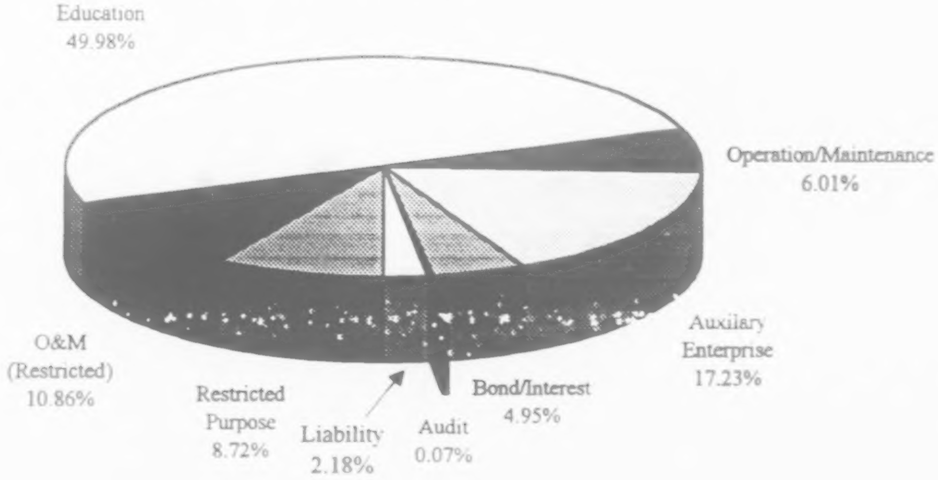
Community College District No. 535

Comparison of Revenues and Expenditures
All Funds

Fiscal Year 1997 Revenues



Fiscal Year 1997 Expenditures



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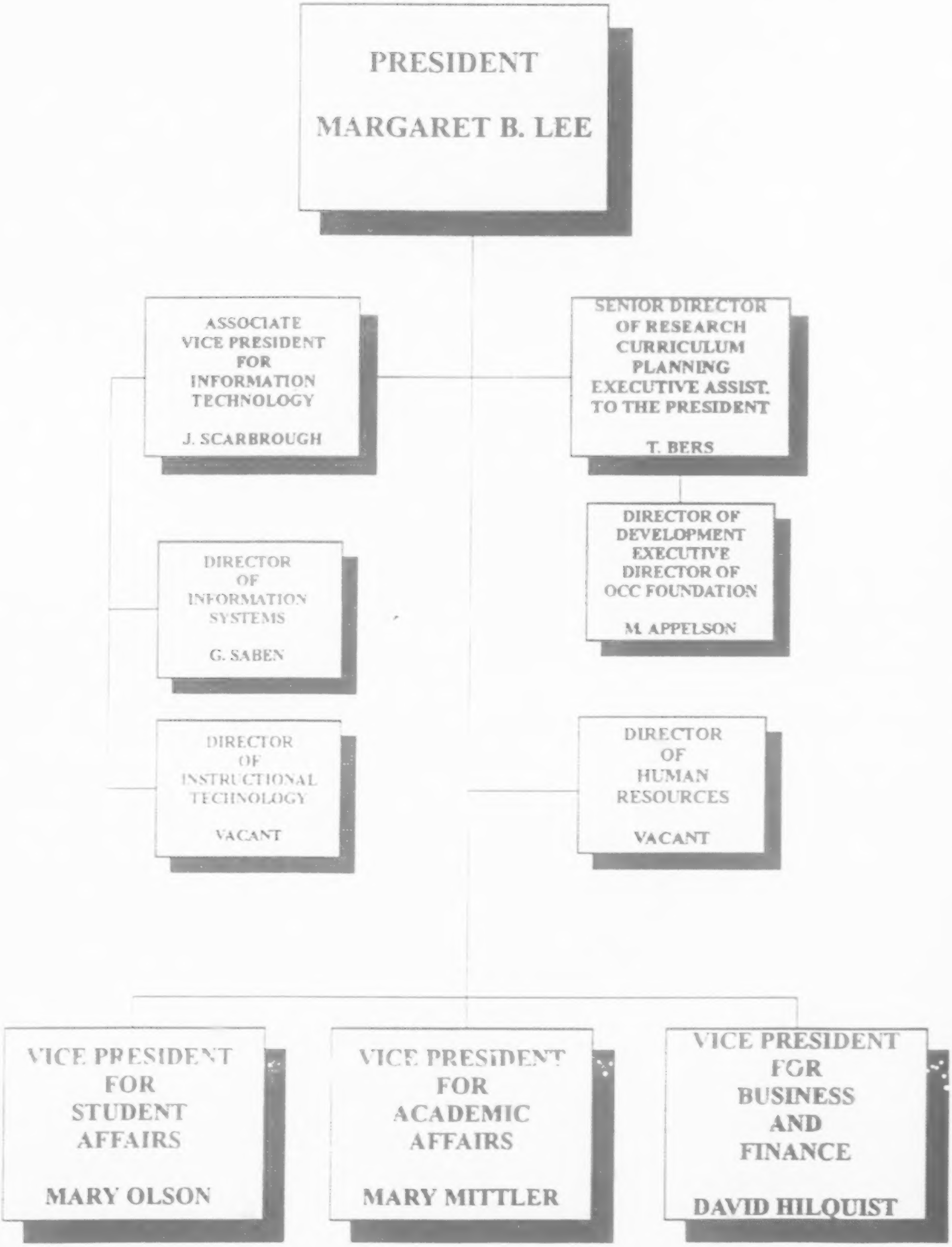
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MARGARET B. LEE
ASSOCIATE VICE PRESIDENT FOR INFORMATION TECHNOLOGY
J. SCARBROUGH
SENIOR DIRECTOR OF RESEARCH CURRICULUM PLANNING EXECUTIVE ASSIST. TO THE PRESIDENT
T. BERS
DIRECTOR OF DEVELOPMENT EXECUTIVE DIRECTOR OF OCC FOUNDATION
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MARY OLSON
VICE PRESIDENT FOR ACADEMIC AFFAIRS
MARY MITTLER
VICE PRESIDENT FOR BUSINESS AND FINANCE
DAVID HILQUIST

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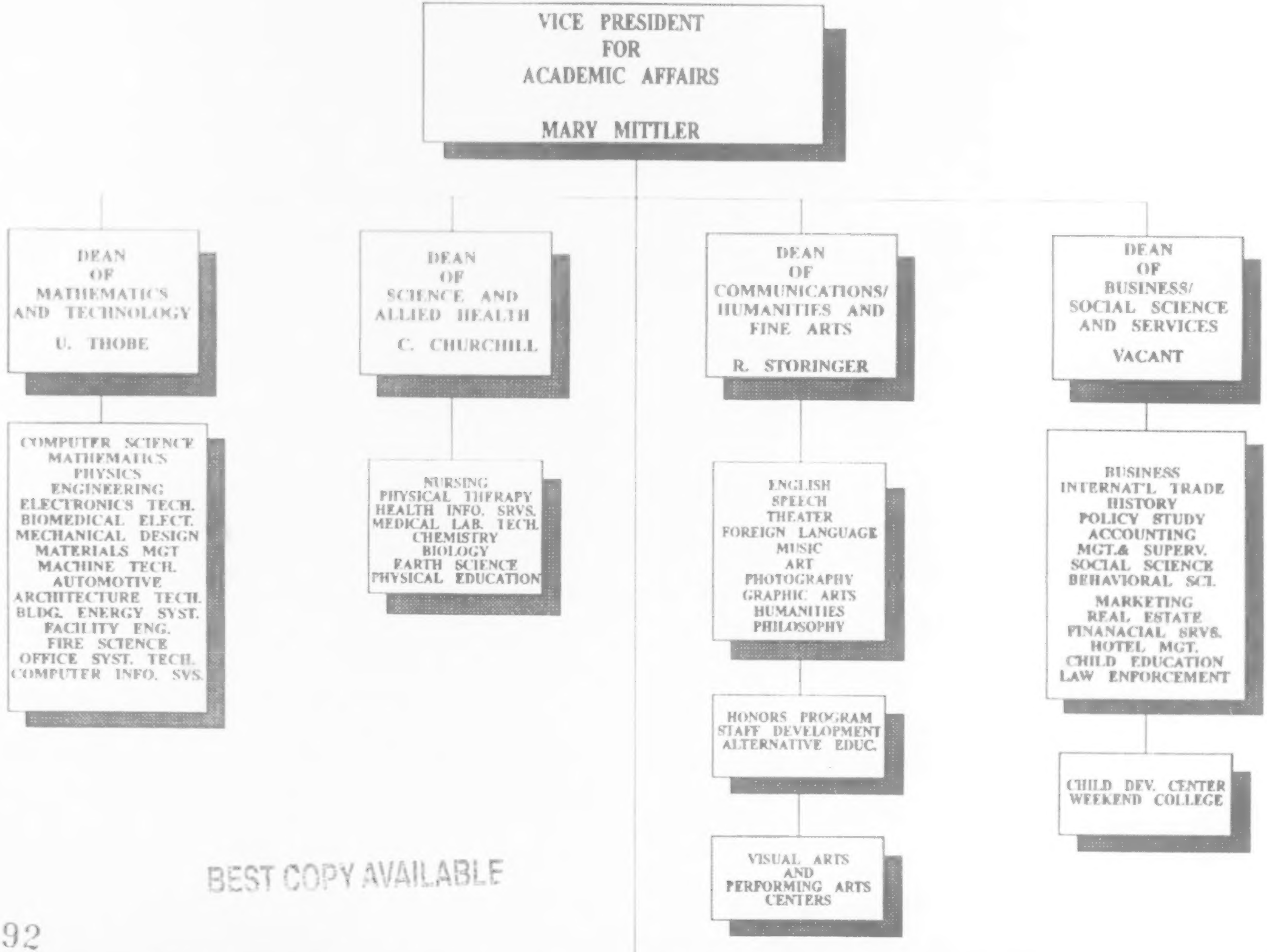

VICE PRESIDENT FOR ACADEMIC AFFAIRS

MARY MITTLER

- DEAN OF MATHEMATICS AND TECHNOLOGY — U. THOBE
  - COMPUTER SCIENCE
  - MATHEMATICS
  - PHYSICS
  - ENGINEERING
  - ELECTRONICS TECH.
  - BIOMEDICAL ELECT.
  - MECHANICAL DESIGN
  - MATERIALS MGT
  - MACHINE TECH.
  - AUTOMOTIVE
  - ARCHITECTURE TECH.
  - BLDG. ENERGY SYST.
  - FACILITY ENG.
  - FIRE SCIENCE
  - OFFICE SYST. TECH.
  - COMPUTER INFO. SVS.
- DEAN OF SCIENCE AND ALLIED HEALTH — C. CHURCHILL
  - NURSING
  - PHYSICAL THERAPY
  - HEALTH INFO. SRVS.
  - MEDICAL LAB. TECH.
  - CHEMISTRY
  - BIOLOGY
  - EARTH SCIENCE
  - PHYSICAL EDUCATION
- DEAN OF COMMUNICATIONS/ HUMANITIES AND FINE ARTS — R. STORINGER
  - ENGLISH
  - SPEECH
  - THEATER
  - FOREIGN LANGUAGE
  - MUSIC
  - ART
  - PHOTOGRAPHY
  - GRAPHIC ARTS
  - HUMANITIES
  - PHILOSOPHY
    - HONORS PROGRAM
    - STAFF DEVELOPMENT
    - ALTERNATIVE EDUC.
      - VISUAL ARTS AND PERFORMING ARTS CENTERS
- DEAN OF BUSINESS/ SOCIAL SCIENCE AND SERVICES — VACANT
  - BUSINESS
  - INTERNAT'L TRADE
  - HISTORY
  - POLICY STUDY
  - ACCOUNTING
  - MGT.& SUPERV.
  - SOCIAL SCIENCE
  - BEHAVIORAL SCI.
  - MARKETING
  - REAL ESTATE
  - FINANACIAL SRVS.
  - HOTEL MGT.
  - CHILD EDUCATION
  - LAW ENFORCEMENT
    - CHILD DEV. CENTER
    - WEEKEND COLLEGE

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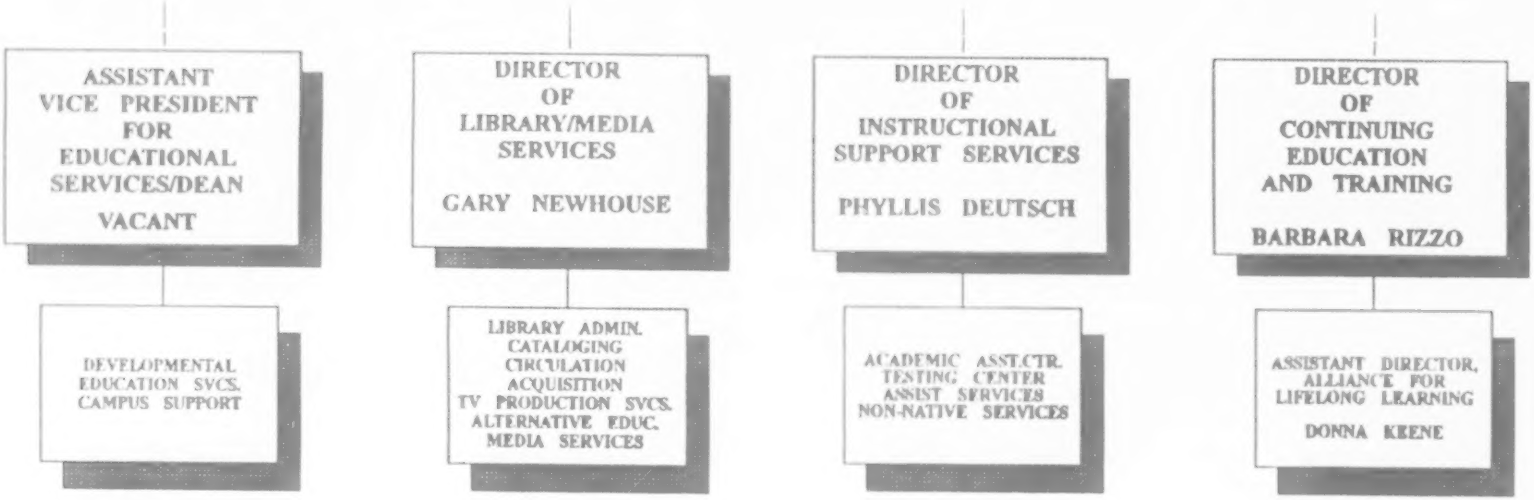

ASSISTANT VICE PRESIDENT FOR EDUCATIONAL SERVICES/DEAN
VACANT
DEVELOPMENTAL EDUCATION SVCS.
CAMPUS SUPPORT
DIRECTOR OF LIBRARY/MEDIA SERVICES
GARY NEWHOUSE
LIBRARY ADMIN.
CATALOGING
CIRCULATION
ACQUISITION
TV PRODUCTION SVCS.
ALTERNATIVE EDUC.
MEDIA SERVICES
DIRECTOR OF INSTRUCTIONAL SUPPORT SERVICES
PHYLLIS DEUTSCH
ACADEMIC ASST.CTR.
TESTING CENTER
ASSIST SERVICES
NON-NATIVE SERVICES
DIRECTOR OF CONTINUING EDUCATION AND TRAINING
BARBARA RIZZO
ASSISTANT DIRECTOR, ALLIANCE FOR LIFELONG LEARNING
DONNA KEENE

NOTE: This Organizational is effective as of Spring Semester 1997

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Operating Funds
(Education and Operation & Maintenance Funds)

These funds are a combination of the education fund and the operations and maintenence fund, a grouping used primarily for comparison purposes. They represent the ordinary allocation of funds necesary to run the general day-to-day educational environment.

	FY 95 Actual	FY 96 Budget	Preliminary FY 96 Actual	FY 97 Budget	FY 96 to FY 97 Budget % Incr
REVENUES					
Local Government	22,194,277	21,136,000	21,762,359	22,150,000	4.80%
State Government	4,932,551	5,088,000	5,361,155	5,115,000	0.53%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	7,714,218	7,862,000	8,177,675	8,071,000	2.66%
Other Sources	1,566,844	1,309,500	2,046,909	1,682,500	28.48%
TOTALS:	36,407,890	35,395,500	37,348,098	37,018,500	4.59%
EXPENDITURES: (By Function)					
Salaries	21,423,586	22,831,789	22,216,622	23,973,394	5.00%
Employee Benefits	2,392,865	2,664,941	2,647,736	2,387,540	-10.41%
Contractual Services	1,774,325	1,726,094	1,547,480	2,505,937	45.18%
General Materials and Supplies	1,736,624	1,961,839	1,842,972	2,040,870	4.03%
Conference and Meeting	198,654	247,838	188,333	238,675	-3.70%
Fixed Charges	314,585	740,250	711,863	67,150	-90.93%
Utilities	883,914	1,016,310	1,008,367	1,258,625	23.84%
Capital Outlay	423,803	741,260	597,006	765,833	3.32%
Other	270,900	290,300	262,382	390,300	34.45%
Contingency	0	500	0	300,000	
TOTALS:	29,419,256	32,221,121	31,022,761	33,928,324	5.30%
TRANSFER: In (Out)	(1,172,000)	(172,000)	(172,000)	(3,072,000)	

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues
Education Fund

The following table compares Education Fund revenues by source. ALLiance is considered to be a separate program within the fund and is examined in some detail in a separate table elsewhere. In FY 1995 most of ALLiance was moved to the Auxiliary Enterprises Fund.

	FY 95 Actual	FY 96 Budget	Preliminary FY 96 Actual	FY 97 Budget	FY 96 to FY 97 Budget % Incr
Local Government					
Property Taxes	17,396,840	17,371,000	17,593,250	18,508,000	6.55%
Chargebacks	54,888	50,000	78,155	80,000	60.00%
Other (MONNACEP)	0	0	0	0	0.00%
State Government					
ICCB Credit Hour Grants	4,190,493	4,488,000	4,627,773	4,515,000	0.60%
ISBE Vocational Grant	165,131	100,000	121,593	100,000	0.00%
Corporate Personal Property Replacement Tax	576,927	500,000	611,789	500,000	0.00%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees					
Summer Tuition	995,172	1,018,000	949,722	986,000	-3.14%
Fall Tuition	2,783,605	2,840,000	3,048,654	3,247,000	14.33%
Spring Tuition	2,628,705	2,653,000	2,718,041	2,825,000	6.48%
Prior Year Tuition	121,594	70,000	73,445	79,000	12.86%
Fees	1,185,142	1,281,000	1,387,813	934,000	-27.09%
Other Sources					
Investments	457,700	400,000	670,217	600,000	50.00%
Other	122,787	84,500	139,270	82,500	-2.37%
GRAND TOTAL:	30,678,984	30,855,500	32,019,722	32,456,500	5.19%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Expenditures
Education Fund

The following table compares Education Fund costs by program. ALLiance is considered to be a separate program within the fund and is examined in some detail in a separate table elsewhere. In FY 1995 most of ALLiance was moved to the Auxiliary Enterprises Fund.

	FY 95 Actual	FY 96 Budget	Preliminary FY 96 Actual	FY 97 Budget	FY 96 to FY 97 Budget % Incr
INSTRUCTIONAL PROGRAMS:					
Baccalaureate	9,444,674	10,029,138	9,856,197	10,796,983	7.66%
Baccalaureate Equipment	58,651	73,817	57,178	221,612	
Vocational	5,029,309	5,143,811	5,014,823	5,600,003	8.87%
Vocational Equipment	117,571	53,882	50,892	322,570	
ALLiance	26,583	32,105	30,748	0	-100.00%
TOTAL:	14,676,788	15,332,753	15,009,838	16,941,168	10.49%
SUPPORT PROGRAMS:					
Instruction Administration	2,863,392	2,970,909	2,813,907	3,261,310	9.77%
Less Instructional Equipment	(176,222)	(127,699)	(108,070)	(544,182)	
Academic Support	2,194,705	2,844,858	2,614,763	2,537,849	-10.79%
Student Services	3,544,990	3,628,121	3,560,459	3,907,847	7.71%
Public Service	343,670	434,456	373,205	470,503	8.30%
Operation/Maintenance of Plant	50,707	69,200	63,276	40,500	-41.47%
General Administration	2,261,182	2,372,516	2,265,668	2,405,580	1.39%
General Institutional	993,567	1,400,997	1,243,718	1,264,044	-9.78%
Organized Research	0	0	0	0	0.00%
Independent Operations	0	0	0	0	0.00%
TOTAL:	12,075,991	13,593,358	12,826,926	13,343,451	-1.84%
GRAND TOTAL:	26,752,779	28,926,111	27,836,764	30,284,619	4.70%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Education Fund Costs

The following table compares Education Fund costs by function within the fund. Personnel costs include both salaries and benefits and represent the major expenditure in any function. Other costs include, for example, contractual services, printing, postage, and conference and meeting expenses. For the purpose of this analysis, ALLiance is considered to be a separate function within the fund. ALLiance expenditures other than Actions for Excellence and equipment were moved to the Auxiliary Enterprises Fund in Fiscal Year 1995; remaining ALLiance expenditures have been moved for Fiscal Year 1997.

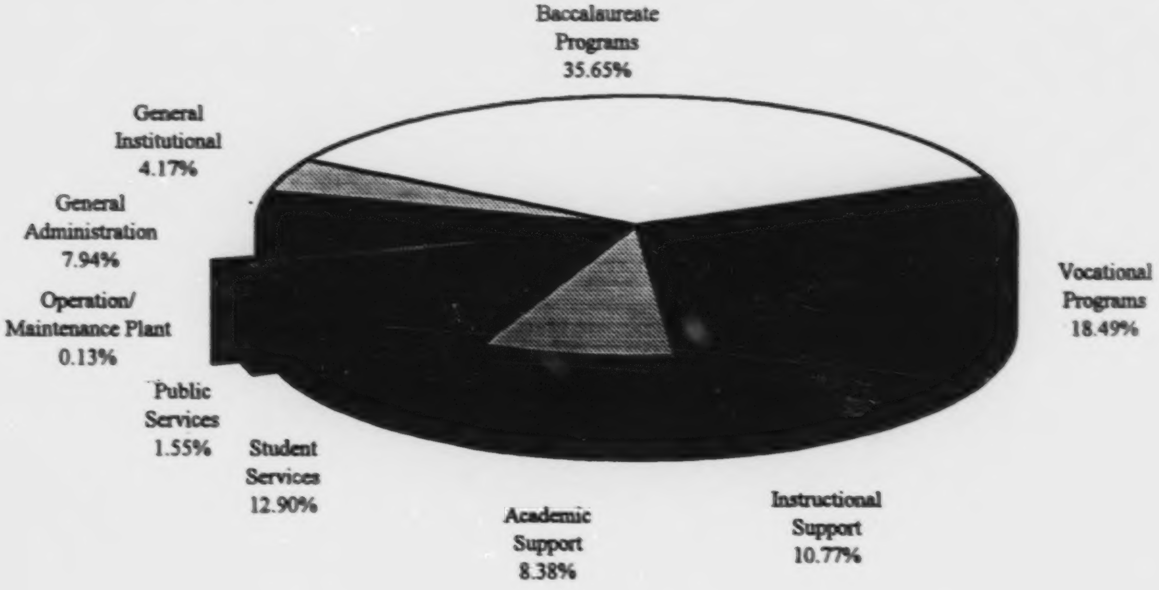
	FY 96		Fiscal Year 1997 Budget				
	Budgeted Total Program Costs	**Preliminary Actual Program Costs**	**Instructional Program Personnel Costs**	**% of Total Costs**	**Other Instruction Costs**	**Total Program Costs**	**Fy 96 to Fy 97 Budget % Incr**
Baccalaureate Programs	10,029,138	9,856,198	10,295,001	95.35%	501,982	10,796,983	7.66%
Vocational Programs	5,143,811	5,014,823	4,872,787	87.01%	727,216	5,600,003	8.87%
ALLiance	14,800	14,800	0	0.00%	0	0	0.00%
Instructional Support	2,988,214	2,829,856	2,003,556	61.43%	1,257,754	3,261,310	9.14%
Academic Support	2,844,858	2,614,763	1,898,661	74.81%	639,188	2,537,849	-10.79%
Student Services	3,628,121	3,560,459	2,665,391	68.21%	1,242,456	3,907,847	7.71%
Public Services	434,456	373,204	345,260	73.38%	125,243	470,503	8.30%
Operation/Maintenance of Plant	69,200	63,277	0	0.00%	40,500	40,500	-41.47%
General Administration	2,372,516	2,265,666	1,789,620	74.39%	615,960	2,405,580	1.39%
General Institutional	1,400,997	1,243,718	368,939	29.19%	895,105	1,264,044	-9.78%
Organized Research	0	0	0	0.00%	0	0	0.00%
Independent Operations	0	0	0	0.00%	0	0	0.00%
Total	28,926,111	27,836,764	24,239,215	80.04%	6,045,404	30,284,619	4.70%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Education Fund Costs

Fiscal Year 1997 Expenditures by Function



OAKTON COMMUNITY COLLEGE

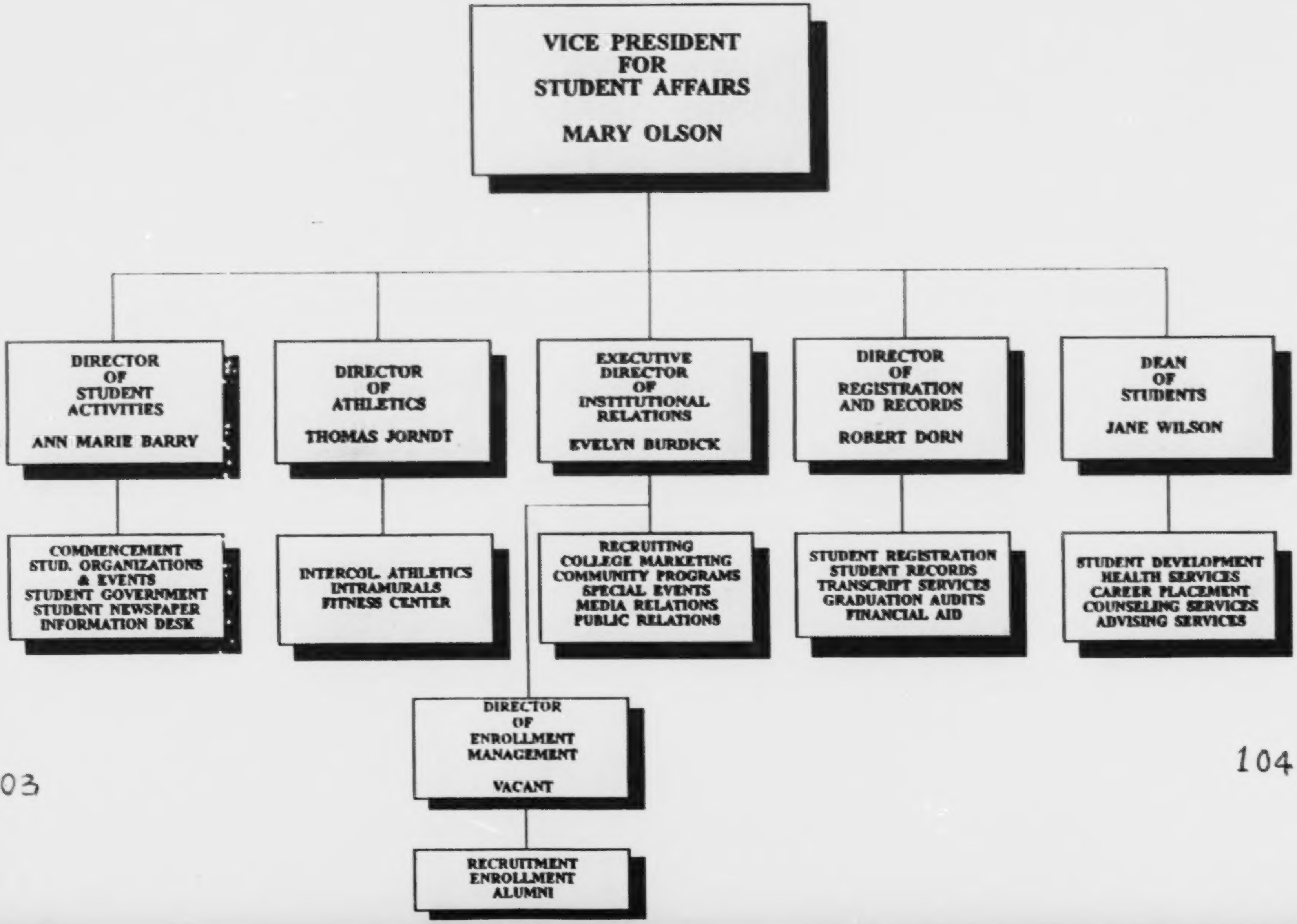
Community College District No. 535

Comparison of Instructional Program Costs
Education Fund

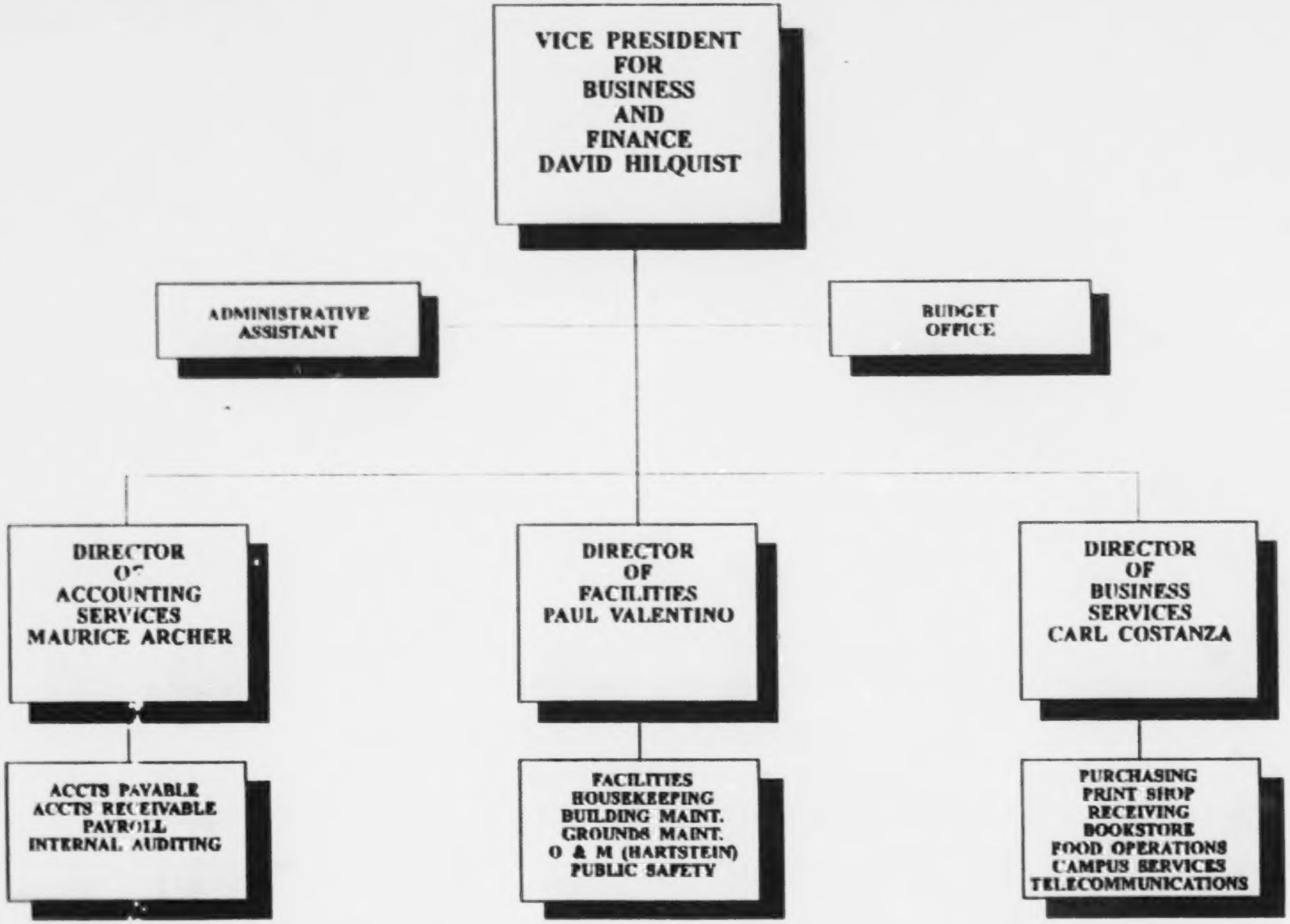
The following tables compare the costs of the instructional programs in the Education Fund. Instructional personnel costs include both salaries and benefits and represent the major expenditure in any program. Other instruction costs include, for example, lab assistant salaries and benefits, supplies and general materials costs, and maintenance services and equipment repair costs. ALLiance costs are not included in this analysis.

	FY 96		Fiscal Year 1997 Budget				
Program	Budgeted Total Program Costs	Preliminary Actual Program Costs	Instructional Program Personnel Costs	% of Total Costs	Other Instruction Costs	Total Program Costs	Fy 95 to Fy 96 Budget % Incr
BACCALAUREATE							
Art	416,068	402,055	407,505	90.58%	42,375	449,880	8.13%
Behavioral/Social Studies	1,234,287	1,238,967	1,329,221	99.70%	3,995	1,333,216	8.02%
Biology	859,826	851,055	817,181	88.78%	103,290	920,471	7.05%
Business	280,451	271,710	296,924	98.95%	3,140	300,064	6.99%
Chemistry	526,313	521,405	540,023	93.35%	38,485	578,508	9.92%
Computer Science	137,095	123,899	92,894	77.80%	26,500	119,394	-12.91%
Earth Science	496,967	468,039	465,540	98.79%	5,710	471,250	-5.17%
Engineering	82,539	79,140	67,944	82.06%	14,850	82,794	0.31%
English	1,863,420	1,869,327	1,936,114	97.58%	48,055	1,984,169	6.48%
Foreign Lang/Int'l Studies	490,330	479,260	541,000	98.31%	9,320	550,320	12.23%
Historical/Policy Studies	597,892	593,965	667,167	96.15%	26,700	693,867	16.05%
Humanities/Philosophy	488,812	484,227	552,412	99.36%	3,535	555,947	13.73%
International Trade	24,593	20,529	23,602	88.72%	3,000	26,602	8.17%
Mathematics	1,386,273	1,371,037	1,445,695	96.59%	51,010	1,496,705	7.97%
Music	242,835	235,509	247,239	95.90%	10,580	257,819	6.17%
Photography	153,833	141,363	116,693	76.73%	35,395	152,088	-1.13%
Physical Education	139,459	135,868	137,883	95.38%	6,676	144,559	3.66%
Physics	250,565	223,778	246,821	87.86%	34,096	280,917	12.11%
Speech/Theater	357,580	345,065	363,143	91.15%	35,270	398,413	11.42%
Total Baccalaureate:	10,029,138	9,856,198	10,295,001	95.35%	501,982	10,796,983	7.66%
Baccalaureate as a % of Total	66.10%	66.28%	67.87%		40.84%	65.85%	
Average Baccalaureate	527,849	518,747	541,842	92.30%	26,420	568,262	6.27%

	FY 96		Fiscal Year 1997 Budget				
Program	Budgeted Total Program Costs	Preliminary Actual Program Costs	Instructional Program Personnel Costs	% of Total Costs	Other Instruction Costs	Total Program Costs	Fy 95 to Fy 96 Budget % Incr
VOCATIONAL							
Accounting Technology	459,548	449,411	438,532	98.39%	7,187	445,719	-3.01%
Architecture Technology	167,540	162,326	157,434	82.88%	32,530	189,964	13.38%
Automobile Technology	112,681	109,430	106,200	88.49%	13,820	120,020	6.51%
Biomedical Electronics	12,600	12,405	12,700	73.58%	4,560	17,260	36.98%
Building Energy Systems	144,147	126,682	133,587	92.00%	11,610	145,197	0.73%
Computer Info Systems	855,374	820,711	718,812	72.66%	270,445	989,257	15.65%
Early Childhood Education	353,354	347,618	361,837	98.26%	6,400	368,237	4.21%
Electronics Technology	243,175	245,504	234,932	94.42%	13,895	248,827	2.32%
Facilities Operation/Engineer	17,800	13,849	14,000	78.56%	3,820	17,820	0.11%
Financial Services	20,423	18,712	19,502	85.42%	3,330	22,832	11.80%
Fire Science Technology	45,400	44,422	29,000	58.41%	20,650	49,650	9.36%
Health Info Technology	223,285	213,552	218,768	78.56%	59,690	278,458	24.71%
Hotel Management	137,289	133,360	141,705	97.31%	3,920	145,625	6.07%
Law Enforcement	187,487	184,383	195,710	98.25%	3,478	199,188	6.24%
Machine Technology	24,000	21,692	22,000	86.89%	3,320	25,320	5.50%
Management/Supervision	54,823	52,626	64,510	95.35%	3,148	67,658	23.41%
Marketing	80,759	71,372	79,397	93.39%	5,624	85,021	5.28%
Materials Management	17,500	16,781	12,600	80.77%	3,000	15,600	-10.86%
Mechanical Design	113,639	107,747	84,896	52.53%	76,730	161,626	42.23%
Medical Lab Technology	128,821	127,831	157,673	85.68%	26,345	184,018	42.85%
Office Systems Technology	685,130	681,030	589,024	83.73%	114,425	703,449	2.67%
Physical Therapist Assistant	135,324	168,964	172,997	95.17%	8,775	181,772	34.32%
Real Estate	111,550	106,589	111,617	96.06%	4,574	116,191	4.16%
Registered Nursing	812,062	777,826	795,354	96.84%	25,940	821,294	1.14%
Transportation	100	0	0	0.00%	0	0	-100.00%
Total Vocational:	5,143,811	5,014,823	4,872,787	87.01%	727,216	5,600,003	8.87%
Vocational as a % of Total:	33.90%	33.72%	32.13%		59.16%	34.15%	
Average Vocational	205,752	200,593	194,911	82.54%	29,089	224,000	7.43%
Grand Total:	15,172,949	14,871,021	15,167,788	92.50%	1,229,198	16,396,986	8.07%
Average Total	344,840	337,978	344,722	86.76%	27,936	372,659	6.93%



- **VICE PRESIDENT FOR STUDENT AFFAIRS**
  MARY OLSON
  - **DIRECTOR OF STUDENT ACTIVITIES**
    ANN MARIE BARRY
    - COMMENCEMENT
    - STUD. ORGANIZATIONS & EVENTS
    - STUDENT GOVERNMENT
    - STUDENT NEWSPAPER
    - INFORMATION DESK
  - **DIRECTOR OF ATHLETICS**
    THOMAS JORNDT
    - INTERCOL. ATHLETICS
    - INTRAMURALS
    - FITNESS CENTER
  - **EXECUTIVE DIRECTOR OF INSTITUTIONAL RELATIONS**
    EVELYN BURDICK
    - RECRUITING
    - COLLEGE MARKETING
    - COMMUNITY PROGRAMS
    - SPECIAL EVENTS
    - MEDIA RELATIONS
    - PUBLIC RELATIONS
    - **DIRECTOR OF ENROLLMENT MANAGEMENT**
      VACANT
      - RECRUITMENT
      - ENROLLMENT
      - ALUMNI
  - **DIRECTOR OF REGISTRATION AND RECORDS**
    ROBERT DORN
    - STUDENT REGISTRATION
    - STUDENT RECORDS
    - TRANSCRIPT SERVICES
    - GRADUATION AUDITS
    - FINANCIAL AID
  - **DEAN OF STUDENTS**
    JANE WILSON
    - STUDENT DEVELOPMENT
    - HEALTH SERVICES
    - CAREER PLACEMENT
    - COUNSELING SERVICES
    - ADVISING SERVICES



VICE PRESIDENT
FOR
BUSINESS
AND
FINANCE
DAVID HILQUIST

ADMINISTRATIVE
ASSISTANT

BUDGET
OFFICE

DIRECTOR
OF
ACCOUNTING
SERVICES
MAURICE ARCHER

ACCTS PAYABLE
ACCTS RECEIVABLE
PAYROLL
INTERNAL AUDITING

DIRECTOR
OF
FACILITIES
PAUL VALENTINO

FACILITIES
HOUSEKEEPING
BUILDING MAINT.
GROUNDS MAINT.
O & M (HARTSTEIN)
PUBLIC SAFETY

DIRECTOR
OF
BUSINESS
SERVICES
CARL COSTANZA

PURCHASING
PRINT SHOP
RECEIVING
BOOKSTORE
FOOD OPERATIONS
CAMPUS SERVICES
TELECOMMUNICATIONS

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Support Program Costs
Education Fund

All of the functions and programs listed below provide direct and indirect administration, supervision, and support of the educational programs of the College. Instructional administration, for example, is responsible for establishing, conducting, and evaluating the entire instructional program at the College, including recruiting, supervising, and maintaining the quality of the teaching faculty. Academic Support, for another example, provides all library services, audiovisual services (which includes distribution and set-up of all audiovisual equipment and materials, assistance to faculty and students in materials selection and use, and equipment maintenance), instructional support services (which includes the Academic Assistance Center for individual and small group tutoring, assessment testing services, services for special needs students, and non-native student services), and instructional technology services (which provides for the development and implementation of institutional academic computing plans, operation of academic computing laboratories, and computer assistance to faculty and staff involved in academic programs). Although none of these activities is directly involved in classroom instruction (the cost of teaching a class is not assigned to these programs), they are vital to the effective and efficient management and support of the instructional process and to the success of the student in the classroom and at the College.

	FY 96		Fiscal Year 1997 Budget				
FUNCTION Program	**Budgeted Total Program Costs**	**Preliminary Actual Program Costs**	**Program Personnel Costs**	**% of Total Costs**	**Other Program Costs**	**Total Program Costs**	**Fy 96 to Fy 97 Budget % Incr**
INSTRUCTIONAL SUPPORT							
Instructional Administration	313,467	295,398	304,736	84.44%	56,145	360,881	15.13%
Community and Info Service	228,535	205,120	65,485	72.40%	24,965	90,450	-60.42%
Educational Services	326,500	300,396	291,930	87.87%	40,313	332,243	1.76%
Research/Curriculum/Planni	268,600	254,419	189,640	69.08%	84,895	274,535	2.21%
Science/Allied Health Div	319,535	325,760	213,772	65.80%	111,130	324,902	1.68%
Humanities/Math/Tech Div	324,084	356,233	213,960	64.18%	119,440	333,400	2.87%
Communications Div	336,010	348,585	211,000	62.84%	124,795	335,795	-0.06%
Social Science/Business Div	348,329	315,209	222,730	61.89%	137,128	359,858	3.31%
Honors Program	69,523	46,151	38,364	77.23%	11,310	49,674	-28.55%
Staff Development	105,063	93,175	76,709	65.33%	40,715	117,424	11.77%
Alternative Education	121,210	109,439	75,230	60.32%	49,485	124,715	2.89%
Center for Family Education	23,644	21,425	0	0.00%	0	0	-100.00%
Instructional Salary Allocati	0	0	100,000	100.00%	0	100,000	100.00%
Instructional Equipment	203,714	158,546	0	0.00%	457,433	457,433	124.55%
TOTAL:	2,988,214	2,829,856	2,003,556	61.43%	1,257,754	3,261,310	9.14%

	FY 96		Fiscal Year 1997 Budget				
FUNCTION Program	Budgeted Total Program Costs	Preliminary Actual Program Costs	Program Personnel Costs	% of Total Costs	Other Program Costs	Total Program Costs	Fy 96 to Fy 97 Budget % Incr
ACADEMIC SUPPORT							
Library Circulation	524,475	516,216	481,678	89.89%	54,182	535,860	2.17%
Library Acquisitions	308,119	299,502	161,734	50.73%	157,070	318,804	3.47%
Library Catalog	204,644	201,777	214,751	89.39%	25,500	240,251	17.40%
Instructional Support Servic	502,974	492,944	433,687	83.79%	83,875	517,562	2.90%
Television Production Servic	210,183	198,667	170,175	80.47%	41,309	211,484	0.62%
Instructional Media Services	373,180	358,092	339,936	86.77%	51,835	391,771	4.98%
Library/TV Services Admin	144,477	136,275	96,700	58.70%	68,047	164,747	14.03%
Instructional Tech Admin	190,762	119,599	0	0.00%	0	0	-100.00%
Academic Support Equip	344,244	271,304	0	0.00%	41,800	41,800	-87.86%
NSHEC Support	41,800	20,387	0	0.00%	115,570	115,570	176.48%
TOTAL:	2,844,858	2,614,763	1,898,661	74.81%	639,188	2,537,849	-10.79%
STUDENT SERVICES							
Registration and Records	1,022,499	1,050,912	690,135	65.53%	363,054	1,053,189	3.00%
Enrollment Management	678,050	632,660	255,350	30.63%	578,225	833,575	22.94%
Student Affairs Program	1,137,013	1,111,788	1,090,576	91.11%	106,355	1,196,931	5.27%
Health Services	125,625	115,818	101,650	80.41%	24,767	126,417	0.63%
Career Placement	125,576	131,429	105,400	81.73%	23,555	128,955	2.69%
Student Activities	171,479	163,012	149,380	82.05%	32,675	182,055	6.17%
Student Affairs Admin	297,205	292,389	272,900	88.99%	33,775	306,675	3.19%
Student Services Equipment	70,674	62,451	0	0.00%	80,050	80,050	13.27%
TOTAL:	3,628,121	3,560,459	2,665,391	68.21%	1,242,456	3,907,847	7.71%
PUBLIC SERVICES							
Community Programs	24,145	16,953	0	0.00%	0	0	-100.00%
Visual Arts Center	16,800	7,197	0	0.00%	17,500	17,500	4.17%
Community Services	280,651	266,117	13,130	22.93%	44,123	57,253	-79.60%
Performing Arts Center	92,485	69,762	79,130	86.97%	11,860	90,990	-1.62%
Community Programs	0	0	253,000	83.02%	51,760	304,760	100.00%
Public Services Equipment	20,375	13,175	0	0.00%	0	0	-100.00%
TOTAL:	434,456	373,204	345,260	73.38%	125,243	470,503	8.30%
OPERATIONS/MAINTENANCE OF PLANT							
Transportation	35,700	30,491	0	0.00%	26,500	26,500	-25.77%
O&M Plant Equipment	33,500	32,786	0	0.00%	14,000	14,000	-58.21%
TOTAL:	69,200	63,277	0	0.00%	40,500	40,500	-41.47%

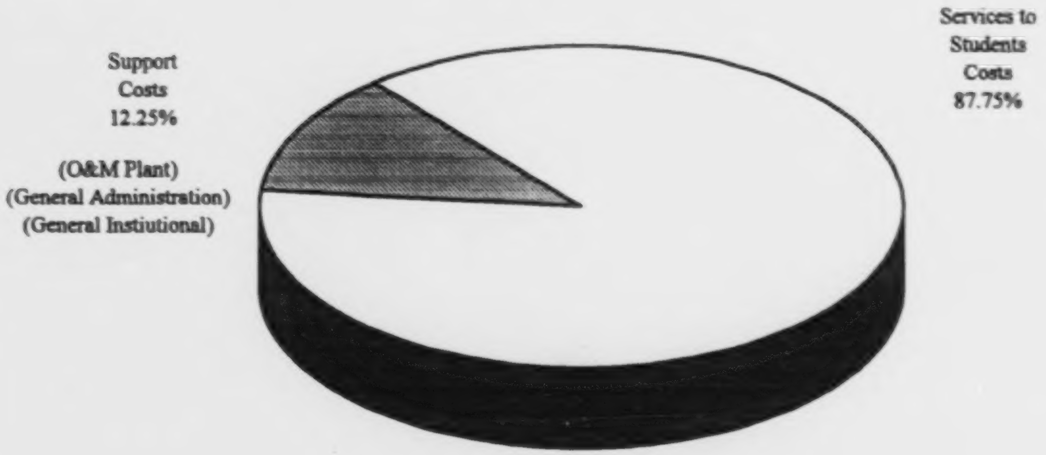
	FY 96		Fiscal Year 1997 Budget				
FUNCTION Program	Budgeted Total Program Costs	Preliminary Actuzl Program Costs	Program Personnel Costs	% of Total Costs	Other Program Costs	Total Program Costs	Fy 96 to Fy 97 Budget % Incr
GENERAL ADMINISTRATION							
Office of the President	259,245	226,438	196,875	80.94%	46,365	243,240	-6.17%
Business Administration/Tre	317,590	319,410	280,300	85.61%	47,115	327,415	3.09%
Accounting Services	628,222	616,518	440,100	69.28%	195,150	635,250	1.12%
Business Services	269,300	246,430	215,380	82.01%	47,245	262,625	-2.48%
Personnel Services	429,460	405,665	376,130	73.37%	136,535	512,665	19.37%
Community Relations	430,300	415,130	280,835	71.04%	114,470	395,305	-8.13%
General Admin Equipment	38,399	36,075	0	0.00%	29,080	29,080	-24.27%
TOTAL:	2,372,516	2,265,666	1,789,620	74.39%	615,960	2,405,580	1.39%
GENERAL INSTITUTIONAL							
Board of Trustees	176,455	148,607	29,125	17.35%	138,740	167,865	-4.87%
Search Committee	30,000	13,920	2,000	4.88%	39,000	41,000	36.67%
North Central Association	34,000	6,557	30,914	100.00%	0	30,914	-9.08%
Institutional Memberships/A	48,000	40,181	0	0.00%	48,000	48,000	0.00%
Institutional Expense *	463,842	433,413	0	0.00%	739	739	-99.84%
Commencement	20,390	22,622	350	1.76%	19,540	19,890	-2.45%
Chargebacks/Contingency	250,500	224,639	0	0.00%	550,000	550,000	119.56%
Central Services	106,825	92,576	91,000	82.19%	19,720	110,720	3.65%
College Development	261,651	253,963	215,550	77.28%	63,366	278,916	6.60%
General Institutional Equip	9,334	7,240	0	0.00%	16,000	16,000	71.42%
TOTAL:	1,400,997	1,243,718	368,939	29.19%	895,105	1,264,044	-9.78%
ORGANIZED RESEARCH The College does not engage in organized research.							
TOTAL:	0	0	0	0.00%	0	0	0.00%
INDEPENDENT OPERATIONS The College has no independent operations as a part of the Education Fund.							
TOTAL:	0	0	0	0.00%	0	0	0.00%
GRAND TOTAL:	13,738,362	12,950,943	9,071,427	65.32%	4,816,206	13,887,633	1.09%

* Includes allocations to other departments

OAKTON COMMUNITY COLLEGE

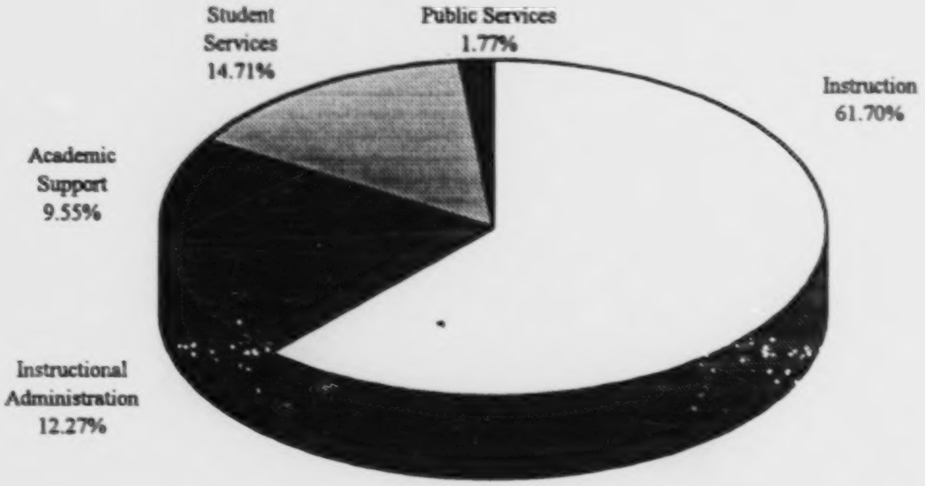
Community College District No. 535

Comparison of Services to Students and of Support Costs FY97



Comparison of Services to Students Costs by Function FY 97

(Analysis of Services to Students Costs portion of chart above)



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Operations and Maintenance Fund

The Operation and Maintainance Fund records the revenues and expenditures for the improvement, minor remodeling, maintenance, and repair of buildings and properties, including fixtures and interior decoration, payment of utilities costs, and other related expenditures, such as grounds maintenance and snow removal. These activities include facility and construction planning support consistent with educational plans and objectives.

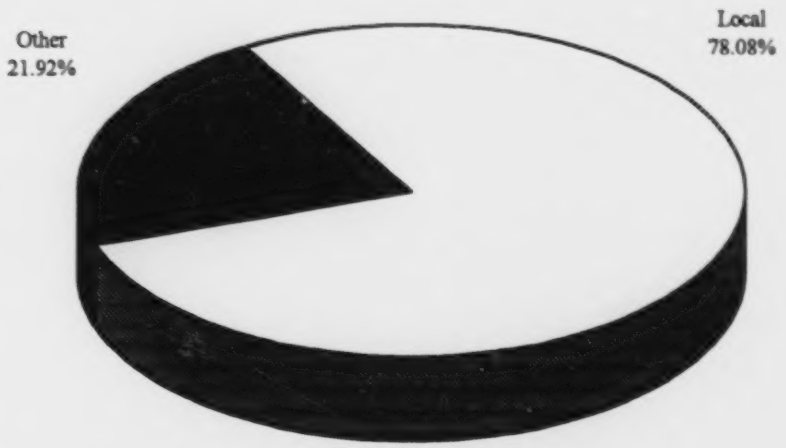
	FY 95 Actual	FY 96 Budget	Preliminary FY 96 Actual	FY 97 Budget	Fy 96 to Fy 97 Budget % Incr
REVENUES					
Local Government	4,742,550	3,715,000	4,090,953	3,562,000	-4.12%
State Government	0	0	0	0	0.00%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	0	0	0	0	0.00%
Other Sources	986,356	825,000	1,237,422	1,000,000	21.21%
TOTALS:	5,728,906	4,540,000	5,328,375	4,562,000	0.48%
EXPENDITURES:					
Operations and Maintenance of Plant					
Salaries	1,216,922	1,324,300	1,286,963	1,823,980	37.73%
Employee Benefits	196,467	202,800	202,800	301,500	48.67%
Contractual Services	104,401	101,135	74,893	129,035	27.59%
General Materials and Supplies	157,777	186,215	169,051	244,310	31.20%
Conference and Meeting Expenses	5,714	4,930	2,636	5,280	7.10%
Fixed Charges	289,613	683,000	667,144	9,000	-98.68%
Utilities	634,202	771,610	767,080	976,900	26.61%
Capital Outlay	61,381	21,020	15,429	53,700	155.47%
Contingency	0	0	0	100,000	0.00%
Other	0	0	0	0	0.00%
TOTALS:	2,666,477	3,295,010	3,185,996	3,643,705	10.58%
NET TRANSFER: In (Out)	0	0	0	0	

OAKTON COMMUNITY COLLEGE

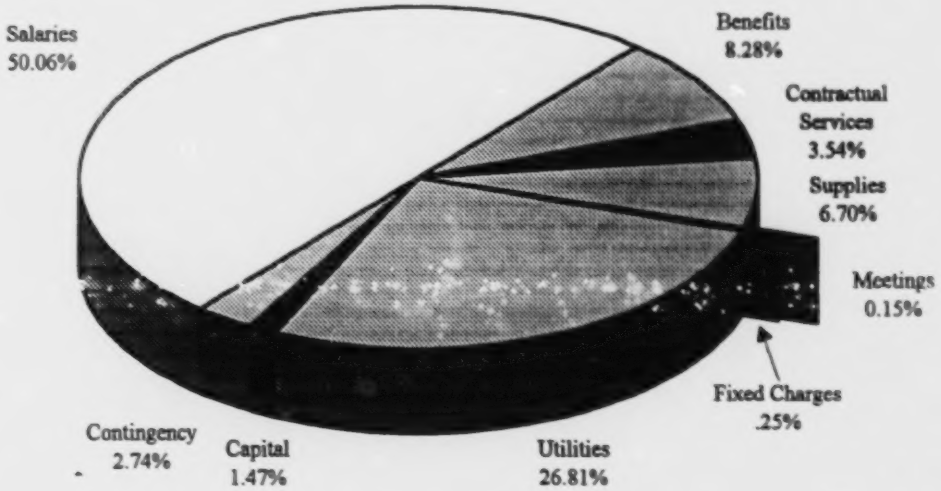
Community College District No. 535

Comparison of Revenues and Expenditures
Operation and Maintenance Fund

Fiscal Year 1997 Revenues



Fiscal Year 1997 Expenditures



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Auxiliary Enterprise Fund

The Auxiliary Enterprise Fund records the revenues and expenditures for college services which require fees be charged to students/staff. College services/programs in this group include the student bookstore, the child development center, certain community services, intercollegiate athletics, computer services, food services, and the Institute for Business and Professional Development. All of the various programs use self-balancing accounts within the fund.

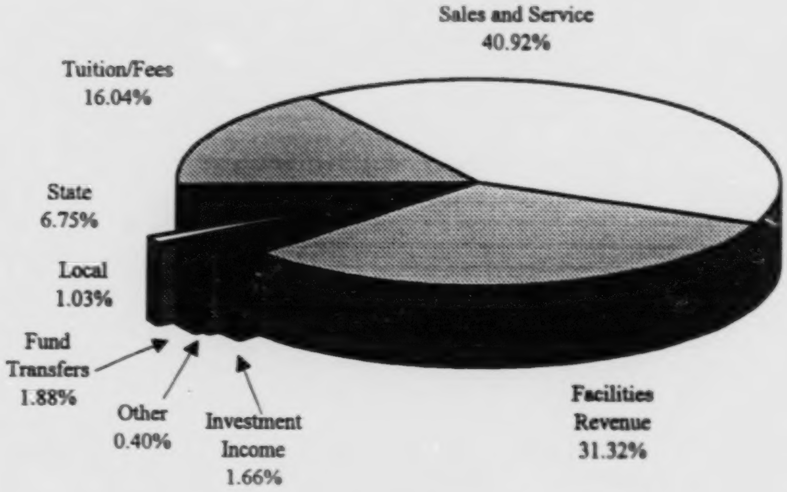
	FY 95 Actual	FY 95 Budget	Preliminary FY 96 Actual	FY 97 Budget	Fy 96 to Fy 97 Budget % Incr
REVENUES					
Local Government	90,811	94,000	92,169	94,000	0.00%
State Government	653,136	568,000	561,034	619,000	8.98%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	1,296,984	1,453,250	1,372,657	1,469,000	1.08%
Sales Service Fees	3,069,140	3,386,420	3,248,961	3,748,150	10.68%
Facilities Revenue	2,951,723	2,962,035	2,922,406	2,869,155	-3.14%
Investment Income	119,005	100,000	168,859	152,000	52.00%
Other Sources	9,476	42,000	(6,438)	37,000	-11.90%
TOTALS:	8,190,275	8,605,705	8,359,648	8,988,305	4.45%
Fund Transfers	1,172,000	172,000	172,000	172,000	0.00%
GRAND TOTAL	9,362,275	8,777,705	8,531,648	9,160,305	4.36%
EXPENDITURES:					
By Object					
Salaries	3,064,280	3,692,410	3,664,460	3,897,913	5.57%
Employee Benefits	340,484	375,976	375,976	373,645	-0.62%
Contractual Services	896,653	1,158,586	846,855	1,494,437	28.99%
General Materials and Supplies	2,610,262	3,189,437	2,851,013	3,121,554	-2.13%
Conference and Meeting Expenses	32,476	41,759	36,759	47,206	13.04%
Fixed Charges	276,497	339,371	330,410	187,395	-44.78%
Utilities	502,718	591,649	542,208	451,400	-23.70%
Capital Outlay	479,378	672,415	217,004	808,227	20.20%
Other	6,194	60,000	6,308	60,400	0.67%
TOTALS:	8,208,942	10,121,603	8,870,993	10,442,177	3.17%

OAKTON COMMUNITY COLLEGE

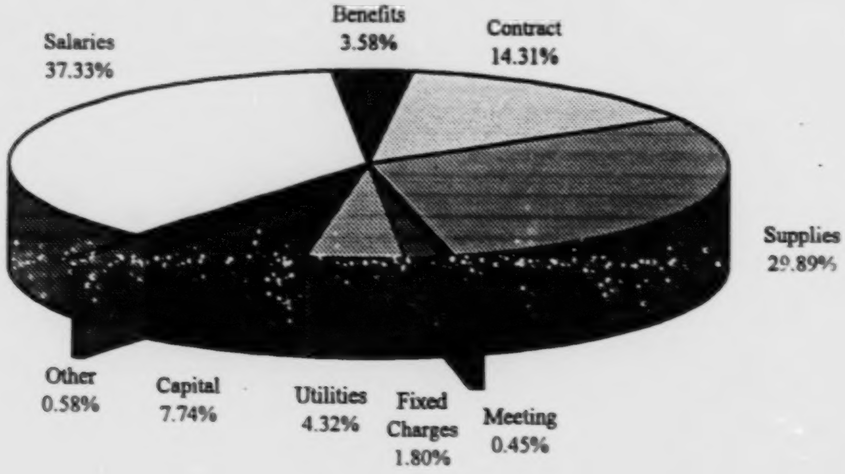
Community College District No. 535

Comparison of Revenues and Expenditures
Auxiliary Enterprises Fund

Fiscal Year 1997 Revenues



Fiscal Year 1997 Expenditures



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures by Program - Fiscal Year 1997

Auxiliary Enterprise Fund

	Printing Services	Bookstore	Business Institute	Instructional Technology	ECE Lab School	Athletics
REVENUES						
Local Government	0	0	0	0	0	0
State Government	0	0	0	0	0	0
Federal Government	0	0	0	0	0	0
Student Tuition and Fees	0	0	575,000	0	0	0
Sales Service Fees	0	2,560,000	0	300,000	339,000	74,150
Facilities Revenue	433,000	0	0	806,000	0	0
Investment Income	0	0	0	0	0	0
Other Sources	0	-15,000	0	0	0	0
TOTALS:	433,000	2,545,000	575,000	1,106,000	339,000	74,150

	Computer Center	Telecommunications	ALLiance	Other Operations	Total
REVENUES					
Local Government	0	0	94,000	0	94,000
State Government	0	0	619,000	0	619,000
Federal Government	0	0	0	0	0
Student Tuition and Fees	0	0	885,000	9,000	1,469,000
Sales Service Fees	0	0	60,000	415,000	3,748,150
Facilities Revenue	1,034,000	395,875	101,000	99,280	2,869,155
Investment Income	0	0	2,000	150,000	152,000
Other Sources	0	0	2,000	50,000	37,000
TOTALS:	1,034,000	395,875	1,763,000	723,280	8,988,305
Fund Transfers			172,000		172,000
TOTAL ALL	**1,034,000**		**1,935,000**	**723,280**	**9,160,305**

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures by Program - Fiscal Year 1996

Auxiliary Enterprise Fund

	Printing Services	Bookstore	Business Institute	Instructional Technology	ECE Lab School	Athletics
EXPENDITURES:						
By Object						
Salaries	124,400	243,100	209,700	611,344	390,600	282,619
Employee Benefits	10,300	25,750	13,100	52,530	56,650	29,315
Contractual Services	132,990	13,415	170,385	42,575	30,000	24,082
General Materials/Supplies	140,000	1,887,900	113,500	162,830	20,000	36,410
Conference/Meeting Expenses	3,000	1,800	3,740	5,240	3,000	18,636
Fixed Charges	0	0	0	0	0	2,600
Utilities	1,500	73,000	55,875	10,225	7,075	2,700
Capital Outlay	19,500	125,000	0	354,500	1,485	900
Other	0	56,400	0	0	0	0
TOTALS:	431,690	2,426,365	566,300	1,239,244	508,810	397,262

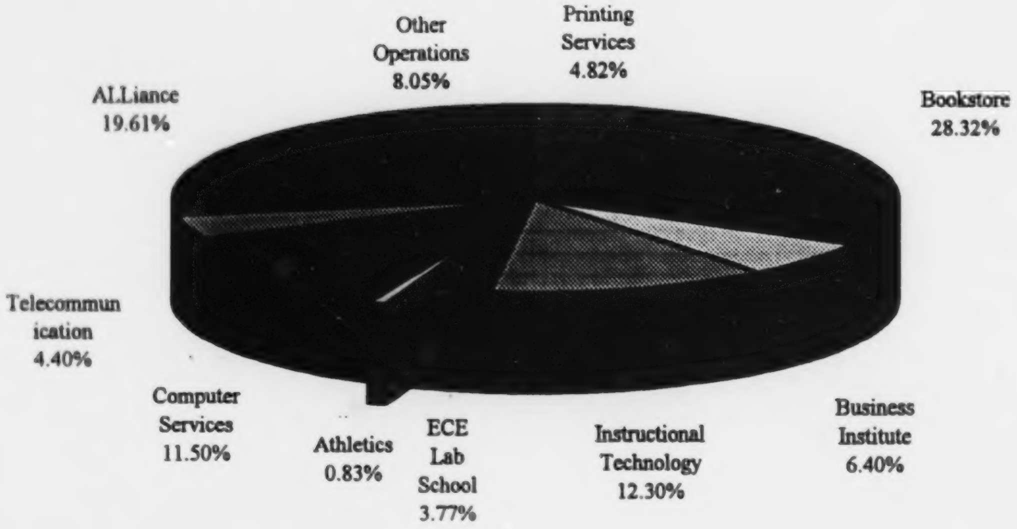
	Computer Center	Telecommunication	ALLiance	Other Operations	Total
EXPENDITURES:					
By Object					
Salaries	762,500	95,700	1,139,500	38,450	3,897,913
Employee Benefits	74,700	15,450	90,700	5,150	373,645
Contractual Services	428,660	8,805	210,000	433,525	1,494,437
General Materials/Supplies	423,564	7,000	289,000	41,350	3,121,554
Conference/Meeting Expenses	3,790	2,000	6,000	0	47,206
Fixed Charges	8,795	0	176,000	0	187,395
Utilities	14,950	252,950	30,000	3,125	451,400
Capital Outlay	208,952	0	11,890	86,000	808,227
Other	0	0	4,000	0	60,400
TOTALS:	1,925,911	381,905	1,957,090	607,600	10,442,177

OAKTON COMMUNITY COLLEGE

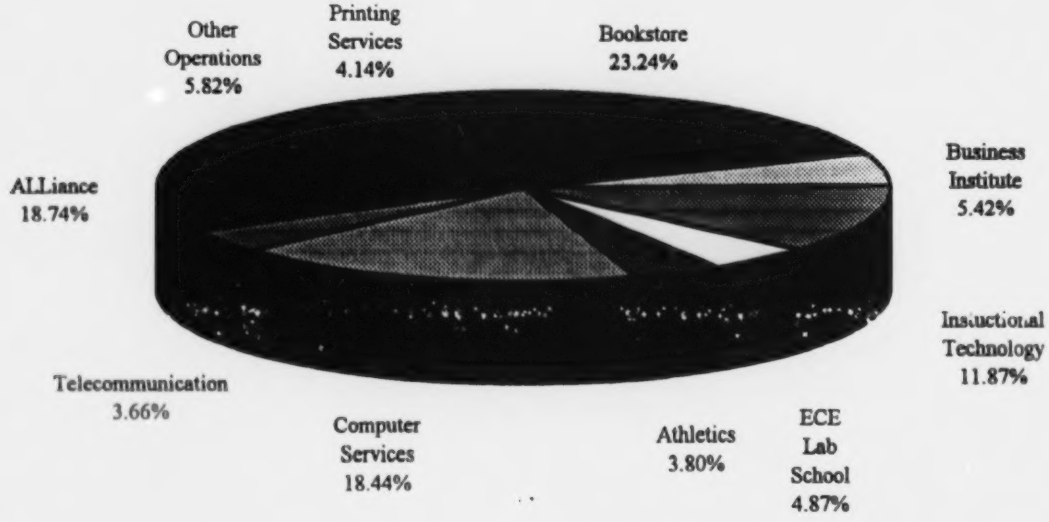
Community College District No. 535

Camparison of Revenues and Expenditures
Auxiliary Enterprise Fund by Program

Fiscal Year 1997 Revenues



Fiscal Year 1997 Expenditures



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OAKTON COMMUNITY COLLEGE
Community College District No. 535

Comparison of Revenues and Expenditures
Bond and Interest Fund

The Bond and Interest Fund is used to account for payment of principal, interest, and related expenses on any outstanding bonds. It is supported by a separate property tax levy.

	FY 95 Actual	FY 96 Budget	Preliminary FY 96 Actual	FY 97 Budget	Fy 96 to Fy 97 Budget % Incr
REVENUES					
Local Government	3,058,564	2,985,100	3,073,404	1,595,209	-46.56%
Investment Income	78,915	50,000	95,578	50,000	0.00%
TOTALS:	3,137,479	3,035,100	3,168,982	1,645,209	-45.79%
EXPENDITURES					
Fixed Charges	2,771,608	2,883,450	2,874,750	2,998,125	3.98%
Other	101,092	2,000	1,068	0	-100.00%
TOTALS:	2,872,700	2,885,450	2,875,818	2,998,125	3.90%

The Bond and Interest Fund was not used prior to Fiscal Year 1993. It is currently used to pay for $12,000,000.00 in working cash bonds issued in December 1991. Final payment will occur December 1, 1966.

The payment schedule is as follows:

Fiscal Year	Principal	Interest	Total
1992	0	300,663	300,663
1993	1,875,000	544,138	2,419,138
1994	2,075,000	437,150	2,512,150
1995	2,450,000	331,000	2,781,000
1996	2,675,000	210,450	2,885,450
1997	2,925,000	73,125	2,998,125
Total	12,000,000	1,896,526	13,896,526

Principal payments are made on December 1 of each year.
Interest payments are made June 1 and December 1 of each year.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Audit Fund

The law requires an annual audit conducted by an external agency and a comprehensive annual financial report on the use of public funds. The Audit Fund is used for recording revenues and expenditures for those audits and related financial reports. It is supported by a separate tax levy. Audit funds may not be used for other purposes.

	FY 95 Actual	**FY 96** Budget	Preliminary **FY 96** Actual	**FY 97** Budget	**Fy 96 to Fy 97 Budget** % Incr
REVENUES					
Local Government	47,520	44,550	46,403	44,550	0.00%
Investment Income	256	0	476	0	0.00%
TOTALS:	47,776	44,550	46,879	44,550	0.00%
EXPENDITURES					
Contractual Services	31,236	42,750	33,891	40,725	-4.74%
General Supplies/Materials	1,238	2,000	554	2,000	0.00%
TOTALS:	32,474	44,750	34,445	42,725	-4.53%

Comparison of Revenues and Expenditures
Working Cash Fund

The Working Cash Fund is used to enable the district to have on hand at all times sufficient cash to meet the demands of ordinary and necessary expenditures. This fund is used to account for the proceeds of working cash bonds but not the repayment of those bonds, which is recorded in the Bond and Interest Fund.

	FY 95 Actual	**FY 96** Budget	Preliminary **FY 96** Actual	**FY 97** Budget	**Fy 96 to Fy 97 Budget** % Incr
REVENUES					
Retirement of Indebtedness	2,450,000	0	2,675,000	0	0.00%
Investment Income	0	0	0	0	0.00%
TOTALS:	2,450,000	0	2,675,000	0	0.00%
EXPENDITURES					
Contractual Services	0	0	0	0	0.00%
Transfers In (Out)	0	0	0	0	0.00%
TOTALS:	0	0	0	0	0.00%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Restricted Purposes Fund

The Restricted Purposes Fund records the revenues and expenditures for monies which have restrictions regarding their use. Such monies include state and federal government grants and private grants restricted to specific purposes. Examples of such grants include Special Populations grants and Perkins grants. All of the various programs use self-balancing accounts within the fund.

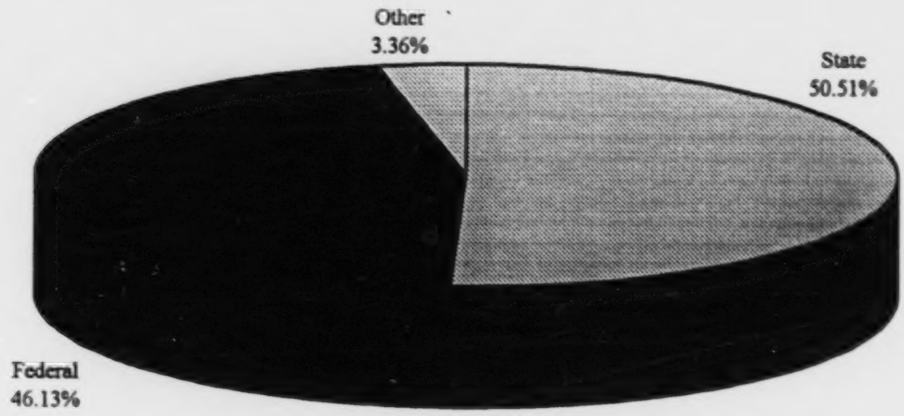
	FY 95 Actuals	FY 96 Budget	Priliminary FY 96 Actuals	FY 97 Budget	Fy 96 to Fy 97 Budget % Incr
REVENUES					
Local Government	0	0	0	0	0.00%
State Government	2,372,970	2,455,659	2,442,566	2,668,437	8.66%
Federal Government	2,074,482	1,916,715	1,790,115	2,436,985	27.14%
Student Tuition and Fees	0	0	0	0	0.00%
Sales Service Fees	0	0	0	0	0.00%
Facilities Revenue	0	0	0	0	0.00%
Investment Income	71,037	0	55,306	0	0.00%
Other Sources	255,487	180,071	137,894	177,319	-1.53%
TOTALS:	4,773,976	4,552,445	4,425,881	5,282,741	16.04%
EXPENDITURES:					
By Object					
Salaries	1,450,562	1,377,500	1,323,522	1,588,633	15.33%
Employee Benefits	1,328,076	1,318,715	1,294,959	1,561,989	18.45%
Contractual Services	114,357	71,168	55,839	54,328	-23.66%
General Materials and Supplies	160,805	147,342	132,098	147,572	0.16%
Conference and Meeting Expense	52,956	46,337	28,027	48,063	3.72%
Fixed Charges	46,593	25,328	25,388	46,990	85.53%
Utilities	1,821	1,680	1,630	1,038	-38.21%
Capital Outlay	262,530	257,607	246,609	368,763	43.15%
Other	1,325,650	1,306,768	1,256,116	1,465,365	12.14%
TOTALS:	4,743,350	4,552,445	4,364,188	5,282,741	16.04%

OAKTON COMMUNITY COLLEGE

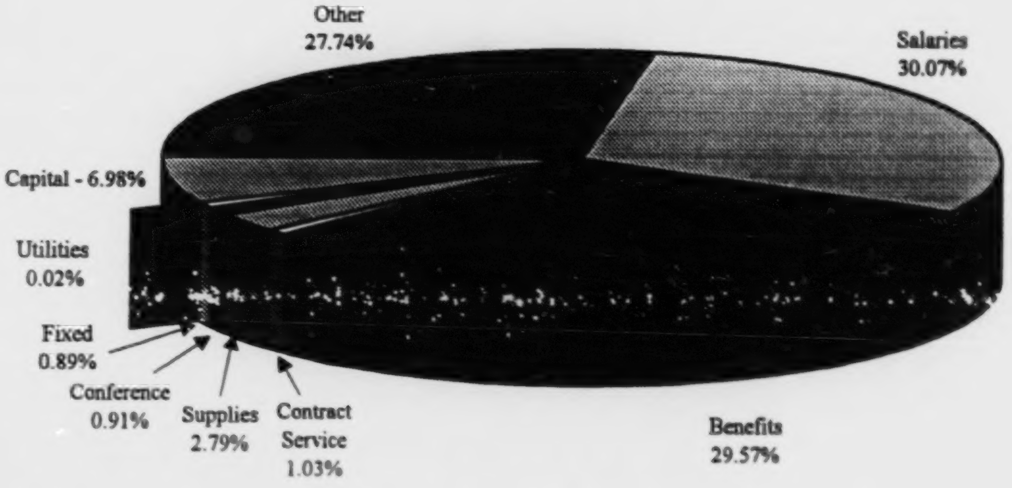
Community College District No. 535

Comparison of Revenues and Expenditures
Restricted Purposes Fund

Fiscal Year 1997 Revenues



Fiscal Year 1997 Expenditures



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Liability, Settlement, and Protection Fund

The Liability, Settlement, and Protection Fund is used for recording the financial activities in connection with liability, protection activities such as public safety, and certain mandated insurance programs such as worker's compensation insurance. It is supported by a separate property tax levy. These funds may not be used for other purposes.

	FY 95 Actual	FY 96 Budget	Preliminary FY 96 Actual	FY 97 Budget	Fy 96 to Fy 97 Budget % Incr
REVENUES					
Local Government	1,055,593	990,000	1,020,580	990,000	0.00%
Sales and Service Fees	178,115	160,000	160,668	280,000	75.00%
Investment Income	40,415	40,000	45,772	40,000	0.00%
TOTALS:	1,274,123	1,190,000	1,227,020	1,310,000	10.08%
EXPENDITURES					
Public Safety					
Salaries	368,101	403,100	392,103	417,200	3.50%
Employee Benefits	42,750	42,750	42,750	46,350	8.42%
Contractual Services	50,036	36,690	34,158	36,630	-0.16%
General Materials/Supplies	19,976	24,580	23,875	17,580	-28.48%
Conference/Meeting Expense	676	5,000	3,983	7,000	40.00%
Utilities	5,450	12,970	12,070	10,900	-15.96%
Capital Outlay	10,454	2,800	2,677	10,750	283.93%
Total	497,443	527,890	511,616	546,410	3.51%
Board of Trustees					
Contractual Services	0	0	0	0	0.00%
Total	0	0	0	0	0.00%
Institutional Expense					
Employee Benefits	292,117	400,000	259,501	433,000	8.25%
Contractual Services	41,871	85,000	67,973	66,000	-22.35%
General Materials/Supplies	941	5,000	2,888	3,000	0.00%
Fixed Charges	156,513	166,000	155,391	272,280	64.02%
Capital Outlay	8,790	3,000	2,907	0	-100.00%
Total	500,232	659,000	488,660	774,280	17.49%
TOTALS:	997,675	1,186,890	1,000,276	1,320,690	11.27%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Operations and Maintenance Fund (Restricted)

The Operations and Maintenance Fund (Restricted) records the revenues and expenditures related to the acquisition or construction of major capital facilities. Major remodeling activities are also recorded in this fund. Monies may not be transferred out of this fund to be used for other purposes such as faculty salaries or instructional supplies. This fund includes life safety revenues and expenditures which are accounted separately within the fund.

	FY 95 Actual	FY 96 Budget	Preliminary FY 96 Actual	FY 97 Budget	Fy 96 to Fy 97 Budget % Incr
REVENUES					
Local Government	164	0	(1,257)	0	0.00%
State Government	0	0	0	0	0.00%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	0	0	0	0	0.00%
Sales Service Fees	0	0	0	0	0.00%
Facilities Revenue	0	0	0	0	0.00%
Investment Income	697,996	400,000	263,546	300,000	-25.00%
Other Sources	54,036	50,000	50,000	50,000	0.00%
TOTALS:	752,196	450,000	312,289	350,000	-22.22%
Transfer In:	0	0	0	2,900,000	
EXPENDITURES:					
By Object					
Salaries	73,778	75,800	72,285	73,700	-2.77%
Employee Benefits	4,750	4,750	4,750	5,150	8.42%
Contractual Services	106,583	160,565	162,016	530,505	230.40%
General Materials and Supplies	12,598	100,000	96,895	0	0.00%
Conference and Meeting Expenses	0	0	0	0	0.00%
Fixed Charges	0	0	0	0	0.00%
Utilities	0	0	0	0	0.00%
Capital Outlay	12,836,890	4,777,000	1,413,267	5,970,000	24.97%
Other	0	0	0	0	0.00%
TOTALS:	13,034,599	5,118,115	1,749,213	6,579,355	28.55%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Equipment Expenditures

Equipment purchases consume a significant portion of the College's expenditures and budgeting energies. A college in an increasingly technologically based society cannot afford to attempt to educate its students with outmoded and antiquated equipment. However, as easy as it is to be thrilled, even overcome, by the latest technological marvels and gadgets, funds for equipment are, and must be, limited by the realization that equipment alone cannot educate people; it is only a part of the total educational environment.

Program	FY 95 Actual	FY 96 Budget	Preliminary FY 96 Actual	FY 97 Budget	Fy 96 to Fy 97 Budget % Incr
Education Fund					
Instruction					
Baccalaureate					
Business	0	0	0	0	0.00%
International Trade	0	0	0	0	0.00%
English	7,458	805	334	10,000	1142.24%
Speech/Theater	0	0	0	5,000	100.00%
Foreign Language/International Studie	0	0	0	55,057	100.00%
Engineering	0	0	0	14,250	100.00%
Behavioral/Social Studies	3,843	0	0	5,650	100.00%
Earth Science	2,243	0	0	9,200	100.00%
Historical/Policy Studies	4,493	0	0	5,000	100.00%
Art	3,681	4,800	2,681	13,100	172.92%
Music	265	5,000	4,113	0	-100.00%
Humanities/Philosophy	2,706	400	1,092	7,700	1825.00%
Computer Science	0	0	0	28,500	100.00%
Photography	4,400	1,650	1,764	5,395	226.97%
Mathematics	0	6,000	0	18,700	211.67%
Physics	6,942	6,862	4,392	0	-100.00%
Chemistry	8,651	7,800	5,787	29,285	275.45%
Biology	13,970	40,500	37,015	14,775	-63.52%
Vocational					
Accounting	0	370	387	0	-100.00%
Marketing	2,243	0	0	0	0.00%
Office Systems Technology	13,179	530	554	90,000	16881.13%
Computer Information Systems	71,805	14,760	16,578	100,000	577.51%
Hotel Management	0	0	0	2,500	100.00%
Materials Management	0	0	0	10,000	100.00%

Architecture	11,211	0	0	28,000	100.00%
Electronics Technology	12,980	10,230	9,678	9,920	-3.03%
Mechanical Design	201	0	0	61,400	100.00%
Building Energy Systems	0	1,500	1,499	0	-100.00%
Automotive Technology	2,993	8,000	7,185	10,100	26.25%
Facility Operations/Engineer	0	0	0	7,500	100.00%
Fire Science	716	10,800	7,592	0	-100.00%
Early Childhood Education	0	5,525	5,354	0	-100.00%
Law Enforcement	0	0	0	3,150	100.00%
Registered Nursing	2,243	325	320	0	-100.00%
Physical Therapy	0	512	451	0	-100.00%
Health Information Technology	0	1,330	1,296	0	-100.00%
Instructional Administration	0	0	836	2,500	100.00%
Community and Information Services	0	9,100	6,838	0	-100.00%
Educational Services	0	0	0	9,800	100.00%
Research	0	6,010	5,574	3,000	-50.08%
Science/Allied Health Division	2,608	8,000	8,031	5,000	-37.50%
Hum/Math/Tech Division	0	12,200	12,112	8,800	-27.87%
Communications Division	8,145	13,800	13,385	4,000	-71.01%
Social Science/Business Division	2,243	6,800	2,677	0	-100.00%
Faculty Technology Seminar	0	0	0	0	0.00%
Staff Development	0	0	0	0	0.00%
Alternative Education	0	2,800	2,677	0	100.00%
Total Instruction:	**189,219**	**186,409**	**160,202**	**577,282**	**209.69%**
Academic Support					
Library Circulation	4,485	15,800	27,329	0	-100.00%
Library Acquisitions	30,880	0	0	0	0.00%
Instructional Support Services	15,807	77,044	71,871	49,925	-35.20%
Television Production Services	2,243	22,900	24,010	0	-100.00%
Instructional Media Service	10,147	6,900	5,008	8,555	23.99%
Library/TV Administration	0	5,400	7,041	57,090	957.22%
Instructional Tech Administration **	72,065	213,400	248,033	0	-100.00%
Total Academic Support:	**135,627**	**341,444**	**383,292**	**115,570**	**-66.15%**
Student Services					
Registration and Records	17,220	17,898	16,795	11,395	-36.33%
Enrollment Management	3,156	9,700	5,354	4,100	-57.73%
Student Affairs	7,709	23,856	23,095	45,300	89.89%
Health Services	5,030	2,900	4,283	1,305	-55.00%
Career Placement	3,775	11,100	8,754	1,400	-87.39%
Student Activities	8,748	5,220	4,170	16,550	217.05%
Student Affairs Administration	0	0	0	0	0.00%

Total Student Services:	**45,638**	**70,674**	**62,451**	**80,050**	**13.27%**
Public Services					
Community Services	0	6,375	2,677	0	-100.00%
Visual Arts Center	0	800	0	0	-100.00%
Performing Arts Center	0	13,200	10,498	0	-100.00%
Total Public Services:	**0**	**20,375**	**13,175**	**0**	**100.00%**
Operations/Maintenance of Plant					
Transportation	25,144	41,500	33,500	14,000	-66.27%
Total Operations/Maintenance Plant:	**25,144**	**41,500**	**33,500**	**14,000**	**-66.27%**
General Administration					
Office of the President	31,718	0	1,907	0	0.00%
Business/finance Admin.	0	0	5,113	4,300	100.00%
Accounting Services	7,699	2,800	5,907	2,900	3.57%
Business Services	2,515	0	0	4,700	100.00%
Personnel Services	7,545	11,200	10,708	0	-100.00%
Community Relations	6,046	11,099	12,441	17,180	54.79%
Total General Administration:	**55,523**	**25,099**	**36,076**	**29,080**	**15.86%**
General Institutional					
College Development	0	1,734	1,398	0	-100.00%
Central Services	14,285	900	0	0	-100.00%
Chargebacks/Contingency	1,920	6,700	5,842	16,000	138.81%
Total General Institutional:	**16,205**	**9,334**	**7,240**	**16,000**	**71.42%**
Total Education Fund:	**467,356**	**694,835**	**695,936**	**831,982**	**19.74%**
ATEG Grant	(105,892)	0	(111,988)	(119,849)	100.00%
Program Improvement Grant	(16,028)	0	(17,601)	0	0.00%
Net Educational Fund:	**345,436**	**694,835**	**566,347**	**712,133**	**2.49%**

Operations and Maintenance Fund

Operations/Maintenance of Plant					
Housekeeping	12,697	6,600	5,795	12,600	90.91%
Building Maintenance	12,453	8,785	6,034	10,300	17.25%
Director of Facilities	4,586	2,800	2,677	5,000	78.57%
Grounds Maintenance	31,645	2,835	924	25,800	810.05%
Total Operations/Maintenance Plant:	**61,381**	**21,020**	**15,430**	**53,700**	**155.47%**
Total Operations/Maint Fund:	**61,381**	**21,020**	**15,430**	**53,700**	**155.47%**

Auxiliary Enterprises Fund

Instruction					
Office Equipment Maintenance	0	0	3,939	0	0.00%
Total Instruction:	**0**	**0**	**3,939**	**0**	**0.00%**
Academic Support					
Instructional Technology	0	0	0	354,500	100.00%
Total Academic Support:	**0**	**0**	**0**	**354,500**	**0.00%**
Public Services					
Alliance for Lifelong Learning	0	0	0	11,890	100.00%
Total Public Services:	**0**	**0**	**0**	**11,890**	100.00%
Data Processing					
Computer Services	127,565	354,980	76,799	208,952	-41.14%
Total Data Processing:	**127,565**	**354,980**	**76,799**	**208,952**	**-41.14%**
Auxiliary Services					
Food Operations	0	24,500	8,890	20,000	-18.37%
Bookstore Equipment	25,430	127,800	5,537	125,000	-2.19%
Intercollegiate Athletics	2,846	9,730	11,611	900	-90.75%
Child Development Center	0	0	0	1,485	100.00%
ITFS	0	0	22,236	16,000	0.00%
Total Auxiliary Services:	**28,276**	**162,030**	**48,274**	**163,385**	**0.84%**
Operations/Maintenance of Plant					
Institute Bus/Pro Development	11,067	49,600	46,013	0	-100.00%
Total Operations/Maintenance Plant:	**11,067**	**49,600**	**46,013**	**0**	**-100.00%**
General Administration					
Hartstein Campus Maintenance	2,780	9,725	8,182	0	-100.00%
Total General Administration:	**2,780**	**9,725**	**8,182**	**0**	**-100.00%**
General Institutional					
PBS Group	12,126	5,000	0	0	-100.00%
Printing Services	29,778	35,480	28,444	19,500	-45.04%
Telecommunications	50,277	5,600	5,354	0	-100.00%
Total General Institutional	**92,181**	**46,080**	**33,798**	**19,500**	**-57.68%**
Total Aux Enterprises Fund:	**261,869**	**622,415**	**217,005**	**758,227**	**21.82%**

Liability, Settlement, and Protection Fund

Operations/Maintenance of Plant					
Department of Public Safety	10,454	2,800	2,677	10,750	283.93%

Total Operations/Maintenance Plant:	**10,454**	**2,800**	**2,677**	**10,750**	**283.93%**
General Institutional					
Safety Equipment	0	3,000	2,907	0	-100.00%
Total General Institutional:	**0**	**3,000**	**2,907**	**0**	**-100.00%**
Total Liability, Settlement, and Protection Fund:	**10,454**	**5,800**	**5,584**	**10,750**	**85.34%**

Total Equipment Expenditures:

Total:	**801,060**	**1,344,070**	**933,955**	**1,654,659**	**23.11%**

** The equipment requested by Instructional Technology is used in computer labs or the academic network; where possible, equipment budget costs have been assigned to instructional programs. Equipment which cannot be assigned directly to programs is budgeted in this category.

NOTE: This comparison of equipment costs does not include the following equipment expenditures:

1. Operations and Maintenance Fund (Restricted). Expenditures for equipment in this fund are generally for large items such as building air conditioners and, as such, do not really pertain to an analysis of expenditures for instructional purposes, in so far as that goes.
2. Equipment purchased by College clubs.
3. Equipment purchased by the OCC Foundation. Equipment from the Foundation comes in the form of a gift; private donations and grants fund the Foundation, not public or tuition funds. The Foundation has its own accounting procedures totally unconnected with the legal budget of the College.
4. Employee computer equipment plan purchases.
5. Restricted purpose fund expenditures.

Statistics

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Budgeted and Actual Revenues and Expenditures - Operating Funds

(Education and Operation & Maintenance Funds)

This table compares budgeted revenues and expenditures with audited actual revenues and expenditures. It should be noted that revenues under budget is unfavorable, meaning that revenues were less than anticipated, and that expenditures under budget is favorable to the College, meaning that expenditures were less than planned. Although not shown completely on this table, the College has never exceeded budgeted expenditures in the Operating Funds. Revenues, however, have occasionally fallen short of predictions, particularly during those times when state funding levels were uncertain or were revised downward during the course of the fiscal year. Fund transfers are not included in this comparison.

	Audited FY 88	Audited FY 89	Audited FY 90	Audited FY 91	Audited FY 92	Audited FY 93	Audited FY 94	Audited FY 95	Preliminary FY 96
REVENUES									
BUDGET	20,180,400	21,666,000	24,336,000	26,829,000	28,943,900	34,524,753	33,581,757	34,365,000	35,395,500
ACTUAL	21,319,180	22,134,631	25,602,109	26,382,880	31,476,395	34,918,872	35,176,733	36,407,890	37,348,097
AMOUNT OVER (UNDER)	1,138,780	468,631	1,266,109	(446,120)	2,532,495	394,119	1,594,976	2,042,890	1,952,597
% OVER (UNDER) BUDGET	5.64%	2.16%	5.20%	(1.66%)	8.75%	1.14%	4.75%	5.94%	5.52%
EXPENDITURES									
BUDGET	20,354,500	22,144,229	24,818,928	27,699,597	29,728,875	30,727,864	31,549,946	30,776,097	32,221,121
ACTUAL	19,949,713	21,689,840	24,300,286	27,326,999	28,418,870	28,551,826	29,379,358	29,419,256	31,022,760
AMOUNT UNDER (OVER)	404,787	454,389	518,642	372,598	1,310,005	2,176,038	2,170,588	1,356,841	1,198,361
% UNDER (OVER) BUDGET	1.99%	2.05%	2.09%	1.35%	4.41%	7.08%	6.88%	4.41%	3.72%
ACTUAL NET	1,369,467	444,791	1,301,823	(944,119)	3,057,525	6,367,046	5,797,375	6,988,634	6,325,337

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Budget Revenues and Expenditures - Operating Funds

(Education and Operation & Maintenance Funds)

This table shows the history of the budgeted revenues and expenditures, both by program and by object, for the Operating Funds, which are a combination of the Education Fund (Fund 01) and the Operations and Maintenance Fund (Fund 02). All years include budget transfer adjustments, where applicable, as approved by the Board of Trustees. Fund transfers between funds are not included in order to standardize comparisons. This table includes ALLiance Commitment to Excellence expenditures; all other ALLiance expenditures were moved to the Auxiliary Enterprises Fund beginning with the FY 1995 budget. The Independent Operations expenditure was comprised wholly of the Intercollegiate Athletics program which was moved to the Auxiliary Enterprises Fund beginning with the FY 1992 budget.

Revenues:	Budgeted **FY 90**	Budgeted **FY 91**	Budgeted **FY 92**	Budgeted **FY 93**	Budgeted **FY 94**	Budgeted **FY 95**	Preliminary **FY 96**	Current **FY 97**
Property Taxes	13,127,000	14,000,000	16,400,000	20,773,000	19,402,500	21,000,000	21,086,000	22,070,000
Pers Prop Repl Tax	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
State Grants	4,471,000	5,057,000	5,213,000	4,923,000	4,468,057	4,060,000	4,588,000	4,615,000
Local Grants/Contract	60,000	60,000	90,000	94,000	94,000	0	0	0
Chargeback	70,000	61,000	43,000	60,000	50,000	50,000	50,000	80,000
Student Tuition/Fees	4,343,000	5,138,000	5,575,800	7,202,000	8,209,000	7,875,000	7,862,000	8,071,000
Sales/Service Revenue	180,000	208,000	207,100	277,000	180,000	90,000	125,000	10,000
Facilities Revenue	73,000	73,000	83,000	97,000	97,000	15,000	10,000	0
Investment Income	1,480,000	1,700,000	800,000	556,000	506,000	713,000	1,100,000	1,600,000
Other Revenue	32,000	32,000	32,000	42,753	75,200	62,000	74,500	72,500
Total Revenues:	**24,336,000**	**26,829,000**	**28,943,900**	**34,524,753**	**33,581,757**	**34,365,000**	**35,395,500**	**37,018,500**

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Budget Revenues and Expenditures - Operating Funds (cont)

Expenditures:	Budgeted **FY 90**	Budgeted **FY 91**	Budgeted **FY 92**	Budgeted **FY 93**	Budgeted **FY 94**	Budgeted **FY 95**	Preliminary **FY 96**	Current **FY 97**
By Program								
Instruction	14,452,954	15,802,229	17,836,176	18,382,291	19,320,595	18,073,703	18,175,963	19,658,296
Academic Support	1,732,289	2,370,192	2,114,554	2,142,363	2,098,943	2,335,989	2,844,858	2,537,849
Student Services	2,237,140	2,576,391	2,938,190	3,228,215	3,408,450	3,650,784	3,628,121	3,907,847
Public Service	452,094	422,870	388,216	391,919	429,079	390,661	434,456	470,503
Independent Operations	212,029	231,018	0	0	0	0	0	0
Operation/Maint of Plant	3,204,211	3,335,662	3,590,656	3,535,844	2,680,074	2,801,659	3,364,210	3,584,205
General Administration	1,937,817	2,145,285	2,314,788	2,430,640	2,590,775	2,313,770	2,372,516	2,405,580
Institutional Support	590,394	815,950	546,295	616,592	1,022,030	1,209,531	1,400,997	1,364,044
Total Expenditures:	**24,818,928**	**27,699,597**	**29,728,875**	**30,727,864**	**31,549,946**	**30,776,097**	**32,221,121**	**33,928,324**
Expenditures:								
By Object								
Salaries	17,557,925	19,512,698	21,052,032	22,109,478	22,872,016	22,281,345	22,831,789	23,973,394
Employee Benefits	1,513,038	1,872,475	2,210,949	2,344,398	2,117,768	2,394,455	2,664,941	2,387,540
Contractual Services	1,474,768	1,553,787	1,689,236	1,949,736	2,161,785	1,873,316	1,726,094	2,505,937
Materials and Supplies	1,525,871	1,665,499	1,767,427	1,640,221	1,707,977	1,791,913	1,961,839	2,040,870
Conferences/Meetings	230,920	257,217	244,123	242,893	220,216	253,033	247,838	238,675
Fixed Charges	844,591	792,161	832,100	616,000	442,253	316,250	740,250	67,150
Utilities	721,050	732,050	736,550	763,550	789,549	903,625	1,016,310	1,258,625
Capital Outlay	662,255	1,058,610	808,558	584,288	557,082	541,860	741,260	765,833
Other	288,510	255,100	387,900	477,300	681,300	420,300	290,800	690,300
Total Expenditures:	**24,818,928**	**27,699,597**	**29,728,875**	**30,727,864**	**31,549,946**	**30,776,097**	**32,221,121**	**33,928,324**

SOURCE: Oakton Community College Audited Financial Reports and various current budget reports.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Audited Operating Revenues By Source

(Education and Operating & Maintenance Funds)

Fiscal Year 1995

The table below compares audited operating revenues by source, the latest available comprehensive data. Operating revenues include the Education Fund revenues and Operations and Maintenance Fund revenues only. Excluding State Community College because of its unique funding situation, 20 colleges rely on state funding as the primary revenue source, only two colleges rely on tuition and fees as the primary revenue source, and sixteen colleges rely on local taxes as the primary revenue source. Direct federal revenues contribute almost nothing to community college operating funding in the state.

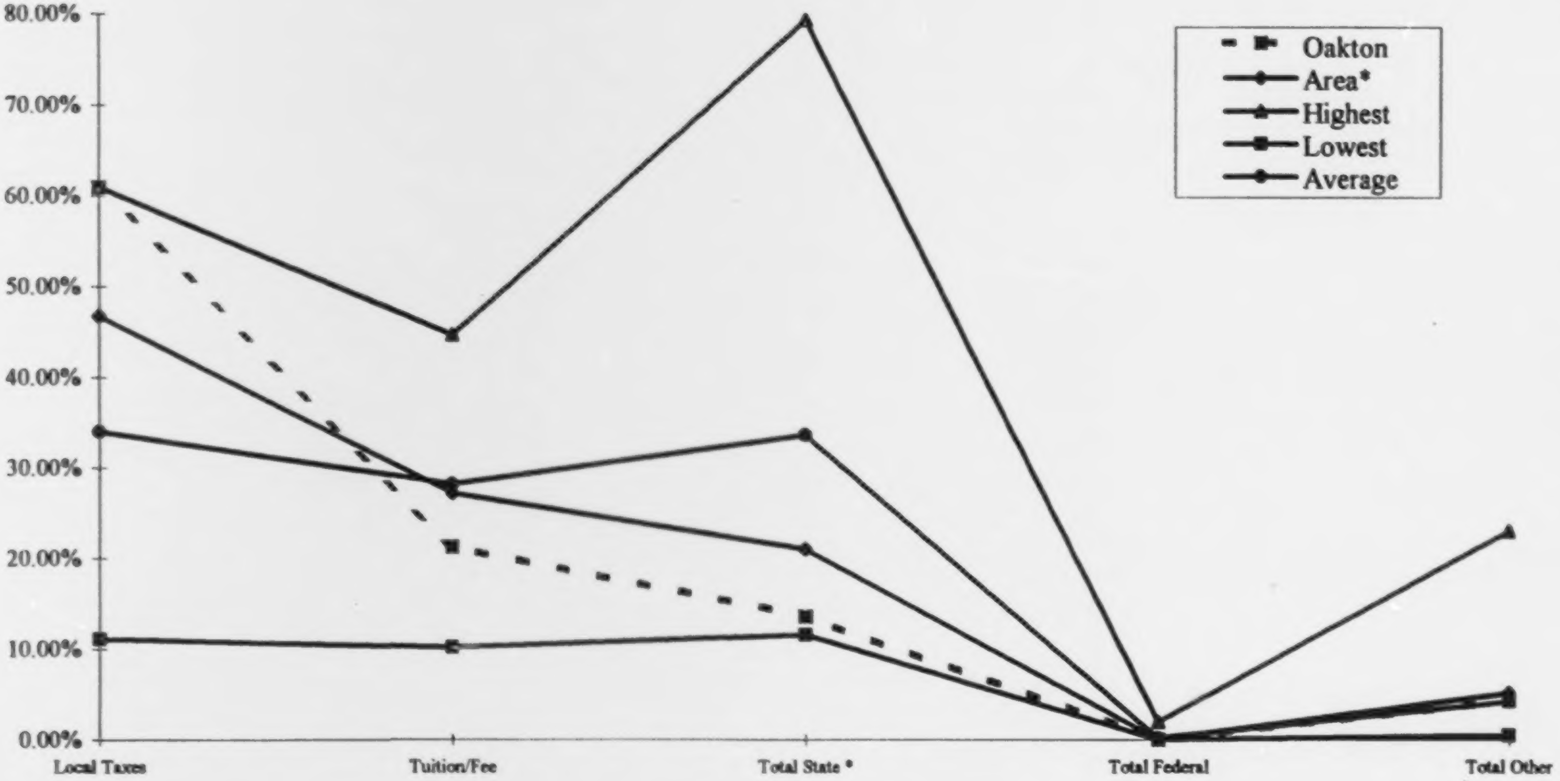
REVENUE CATEGORY	**Oakton**	**Local Area* Average**	**State Highest**	**State Lowest**	**State Average**	**Average % Incr**
Local Taxes/Chargebacks	60.96%	46.75%	60.96%	11.05%	33.93%	5.84%
Student Tuition	17.93%	25.24%	35.83%	10.11%	25.38%	4.58%
Student Fees	3.26%	1.90%	8.84%	0.00%	2.75%	2.23%
ICCB Grants	11.51%	17.16%	59.28%	11.51%	28.39%	3.39%
CPPRT**	0.00%	2.21%	10.63%	0.00%	3.21%	11.37%
Other State	1.58%	0.65%	4.26%	0.00%	0.58%	5.03%
SBE Vocational	0.45%	0.93%	5.10%	0.00%	1.36%	-2.14%
Federal	0.00%	0.06%	1.99%	0.00%	0.22%	17.98%
Other	4.30%	5.10%	22.89%	0.44%	4.18%	44.56%
Percent Increase Total Revenue	3.50%	8.66%	38.00%	-5.45%	0.21%	6.08%

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

** Corporate Personal Property Replacement Tax

SOURCE: ICCB Data and Characteristics

Comparison of Audited Operating Revenues by Source
Fiscal Year 1995



* Total State includes ICCB Grants, CPPRT, SBE Vocational, and Other state revenues.

OAKTON COMMUNITY COLLEGE
Community College District No. 535

Comparison of Audited Operating Expenditures By Object
(Education and Operation & Maintenance Funds)
Fiscal Year 1995

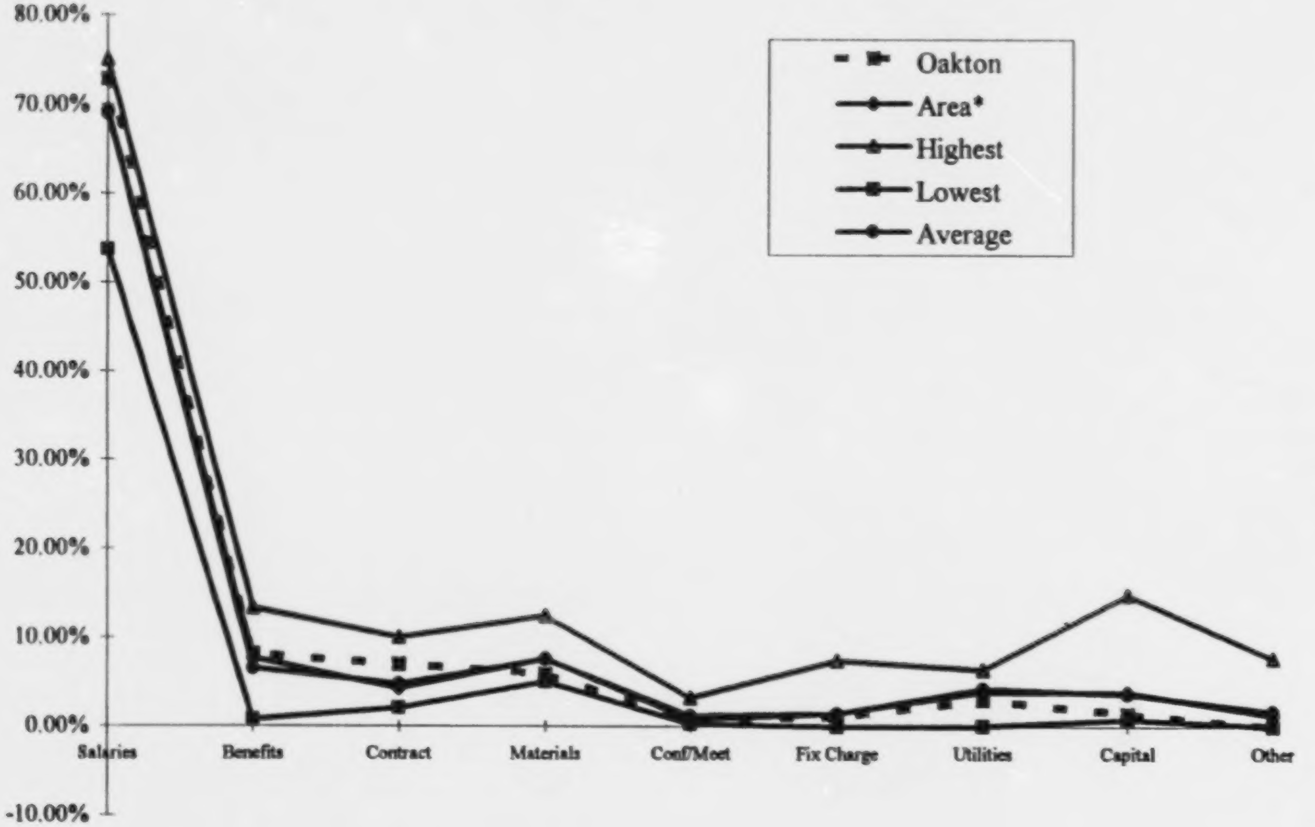
This table compares audited operating expenditures by object across the state for Fiscal Year 1995, the latest available comprehensive data. While salaries and benefits generally comprise the highest educational costs, contractual services can also be high for those colleges which contract for services such as custodial, maintenance, public safety, bookstore, and cafeteria services.

OBJECT CATEGORY	Oakton	Local Area* Average	State Highest	State Lowest	State Average	State % Incr
Salaries	72.82%	69.43%	75.00%	53.71%	69.00%	3.47%
Benefits	8.13%	7.63%	13.25%	0.72%	6.49%	5.13%
Contract Services	6.95%	4.21%	9.99%	2.05%	4.77%	-18.49%
General Materials	5.90%	7.59%	12.39%	5.03%	7.49%	56.04%
Conference and Meeting	0.68%	0.78%	3.17%	0.29%	1.21%	-50.79%
Fixed Charges	1.07%	1.41%	7.38%	-0.03%	1.42%	1.24%
Utilities	3.00%	3.88%	6.34%	0.00%	4.24%	-3.86%
Capital Outlay	1.44%	3.87%	14.79%	0.78%	3.65%	31.33%
Other	0.00%	1.22%	7.64%	0.00%	1.73%	-50.95%
Percent Increase Total Expenditure	-6.14%	0.75%	12.20%	-7.80%	0.05%	2.71%

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

SOURCE: ICCB Data and Characteristics

Comparison of Audited Operating Expenditures by Object
Fiscal Year 1995



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Audited Operating Expenditures By Program

(Education and Operation & Maintenance Funds)

Fiscal Year 1995

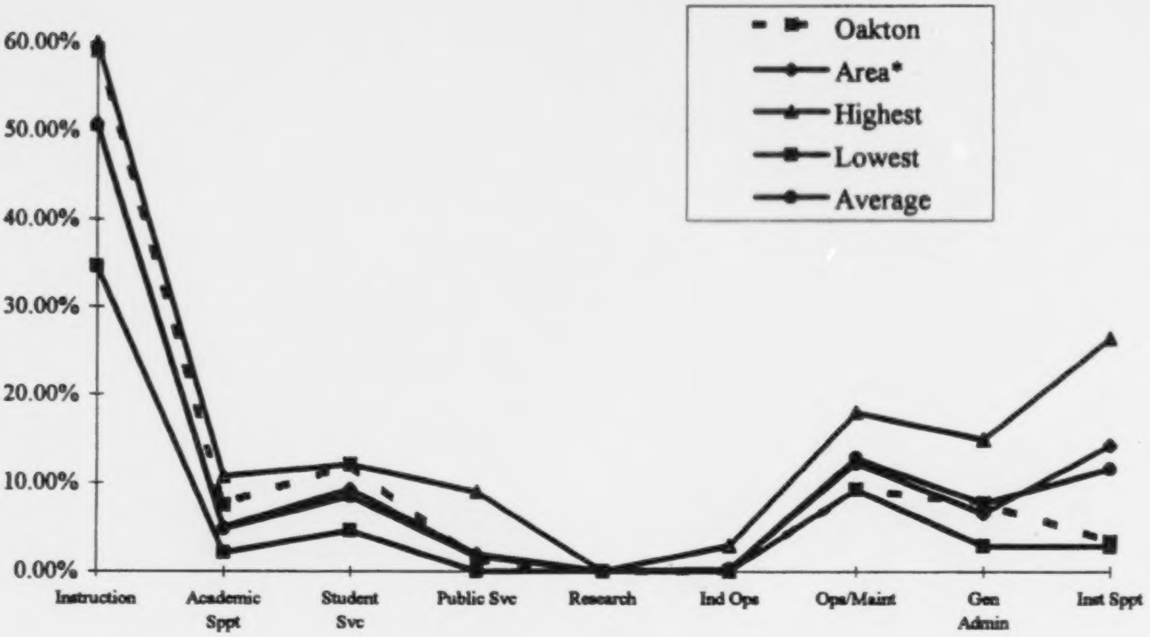
The table below compares audited operating expenditures by program, the latest available comprehensive data. The College's percentages of expenditure by program compare favorably with both the local area colleges and the state as a whole. The bulk of the expenditures are used for those programs which directly or indirectly deal with students: Instruction, Academic Support, and Student Services. The College's Institutional Support program costs, furthermore, are among the lowest in the state.

OBJECT CATEGORY	Oakton	Local Area* Average	State Highest	State Lowest	State Average	State % Incr
Instruction	59.02%	50.77%	59.90%	34.60%	50.55%	6.44%
Academic Support	7.46%	4.96%	10.69%	2.09%	4.73%	6.48%
Student Services	12.05%	9.25%	12.05%	4.55%	8.36%	11.79%
Public Service	1.17%	1.98%	8.89%	0.00%	1.68%	52.22%
Organized Research	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Independent Operations	0.00%	0.18%	2.86%	0.00%	0.26%	4.86%
Operations/Maintenance	9.24%	12.18%	17.87%	9.18%	12.72%	3.92%
General Administration	7.69%	6.50%	14.79%	2.88%	7.61%	22.48%
Institutional Support	3.38%	14.18%	26.27%	2.81%	11.53%	-30.65%
Percent Increase Total Expenditure	-6.14%	0.75%	12.20%	-7.80%	0.06%	0.00%
Total Direct Services to Students	78.53%	64.98%	78.53%	46.60%	63.64%	
Total Other	21.47%	35.02%	53.40%	21.47%	33.79%	

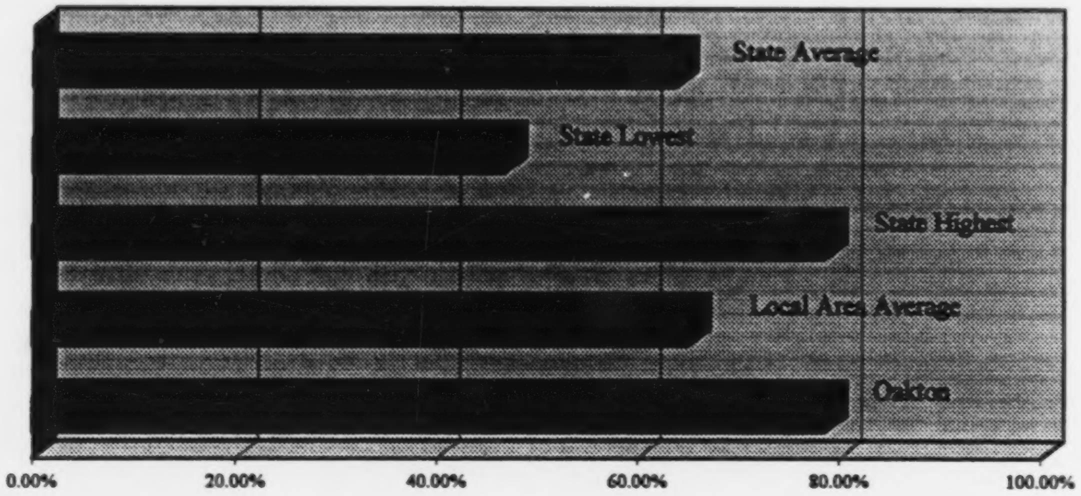
*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

SOURCE: ICCB Data and Characteristics

Comparison of Audited Operating Expenditures by Program
Fiscal Year 1995



Comparison of Direct Services to Students (Operating Funds)
Fiscal Year 1995



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Full Time Faculty Assignments to Instructional Programs

The following analysis compares budgeted full-time faculty teaching loads. The loads are projected to disciplines based on FTE loads reported during the current year, thereby making one year's budgeted load the previous year's actual assignment. For Fiscal Year 1997, the count includes three positions with zero funding in Earth Science, Behavioral and Social Sciences, and Music. It also includes a Spring Semester reserve position (0.5 FTE) for a retiring administrator if required, leaving a net of 152.0 regular budgeted positions for FY 97.

Discipline	FY 93 Actual **FY 1994 Budget**	FY 94 Actual **FY 1995 Budget**	FY 95 Actual **FY 1996 Budget**	FY 96 Actual **FY 1997 Budget**	**% Total Faculty FY 97**
BACCALAUREATE					
Art	2.8	3.0	3.0	3.0	1.93%
Behavioral/Social Studies	13.2	12.7	12.1	13.0	8.36%
Biology	5.5	5.5	5.8	6.3	4.05%
Business	2.1	2.4	2.8	2.9	1.86%
Chemistry	3.8	4.0	4.0	4.0	2.57%
Computer Science	1.1	1.3	1.0	0.9	0.58%
Earth Science	5.7	5.5	4.2	4.8	3.09%
Engineering	0.8	1.3	0.7	0.6	0.39%
English	17.6	17.9	18.1	17.4	11.19%
Foreign Language/Int'l Studies	4.6	4.1	4.0	3.8	2.44%
Historical/Policy Studies	4.9	4.8	5.1	5.5	3.54%
Humanities/Philosophy	4.0	3.7	3.7	3.9	2.51%
International Trade	0.2	0.1	0.1	0.1	0.06%
Mathematics	12.5	12.2	12.6	12.6	8.10%
Music	2.8	2.9	2.0	3.0	1.93%
Photography	1.0	1.0	1.0	1.0	0.64%
Physical Education	1.1	1.1	1.3	1.3	0.84%
Physics	1.4	1.6	1.4	1.5	0.96%
Speech/Theater	2.6	2.5	3.5	3.8	2.44%
Total Baccalaureate:	87.7	87.6	86.4	89.4	
Baccalaureate as a % of Total:	57.32%	56.88%	56.47%	57.49%	
VOCATIONAL					
Accounting Technology	4.8	4.8	4.4	4.1	2.64%
Architecture Technology	1.0	1.0	1.0	1.0	0.64%
Automobile Technology	1.0	1.0	1.0	1.0	0.64%
Biomedical Electronics	0.1	0.1	0.0	0.0	0.00%
Building Energy Systems	1.0	1.0	1.0	1.0	0.64%

Discipline	FY 93 Actual **FY 1994 Budget**	FY 94 Actual **FY 1995 Budget**	FY 95 Actual **FY 1996 Budget**	FY 96 Actual **FY 1997 Budget**	**% Total Faculty FY 97**
Computer Information Systems	5.5	5.6	5.7	5.6	3.60%
Early Childhood Education	4.5	4.0	3.9	3.9	2.51%
Electronics Technology	1.9	1.9	2.0	2.0	1.29%
Facilities Operation/Engineer	0.1	0.1	0.0	0.0	0.00%
Financial Information Services	0.2	0.2	3.0	0.1	0.06%
Fire Science Technology	0.1	0.1	0.0	0.0	0.00%
Health Information Technology	2.0	2.0	3.0	3.0	1.93%
Hotel Management	2.0	2.0	2.0	2.0	1.29%
Law Enforcement	2.0	2.0	2.0	2.0	1.29%
Machine Technology	0.0	0.0	0.0	0.0	0.00%
Management/Supervision	0.8	0.6	0.4	0.5	0.32%
Marketing	1.0	1.0	1.0	1.0	0.64%
Mechanical Design	1.0	0.5	0.3	0.4	0.26%
Medical Lab Technology	1.0	2.0	1.0	2.0	1.29%
Office Systems Technology	3.8	3.8	3.8	4.1	2.64%
Physical Therapist Assistant	3.0	4.0	3.0	3.0	1.93%
Real Estate	1.0	1.0	1.0	1.0	0.64%
Registered Nursing	8.5	8.3	9.0	9.0	5.79%
Total Vocational:	46.3	47.0	48.5	46.7	
Vocational as a % of Total:	30.26%	30.52%	31.70%	30.03%	
OTHER ASSIGNMENTS					
Instruction Administration	0.7	0.6	0.7	0.6	0.39%
Honors Program	0.6	0.6	0.6	0.4	0.26%
Staff Development	0.6	0.6	0.3	0.4	0.26%
Center for Family Education	0.7	0.2	0.2	0.0	0.00%
Library Circulation	3.0	3.0	3.0	2.8	1.80%
Library Acquisitions	1.0	1.0	1.0	1.0	0.64%
Library Catalog	1.6	1.6	1.6	2.0	1.29%
Television Production Services	0.8	0.8	0.9	0.9	0.58%
Instructional Technology Admin	0.4	0.4	0.4	0.4	0.26%
Student Affairs	8.7	9.2	8.3	9.3	5.98%
North Central Association Study	0.0	0.0	0.0	0.4	0.26%
Intercollegiate Athletics	0.9	0.9	0.7	0.7	0.45%
ACIIE		0.5	0.4	0.5	0.32%
Total Other:	19.0	19.4	18.1	19.4	
Other as a % of Total:	12.42%	12.60%	11.83%	12.48%	
Grand Total:	153.0	154.0	153.0	155.5	100.00%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Instructional Faculty and Administrators
Fall Semester 1995

The following tables analyze administrator staffing levels and various combinations of full time and part time faculty by FTE (full time equivalent) and headcount to each other and to reimbursable credit hours. Care should be taken when making direct comparisons. Colleges with large numbers of lab classes compared to lecture classes, for example, may require more faculty for a given number of credit hours.

	Oakton	Local Area* Average	State Highest	State Lowest	State Average
ADMINISTRATORS					
Full Time	28	31.9	274	31	27.8
Part-time FTE	0	0.2	34	0	1.2
Total Administrator FTE	130	141.5	274	31	97.0
Total Administrator Headcount	28	32.1	106	12	30.2
Credit Hours per Administrator FTE	1,392	1,311.1	1,683	831	1,157.9
INSTRUCTIONAL FACULTY					
Full Time	130	141.3	274	31	95.9
Part-time FTE	176	174.2	438	4	97.4
Total Instructional FTE	306	315.5	712	52	193.3
Total Instructional Headcount	603	577.5	1159	67	362.2
Credit Hours per Instructional Faculty FTE	591	588.0	1,042	342	632.7
Credit Hours per Headcount	300	321.2	831	170	351.5
Ratio Full-time to Part-time FTE	0.74	0.81	12.25	0.34	1.75
Ratio Instructional Faculty FTE to Administrator FTE	2.4	2.2	3.9	1.1	2.0

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

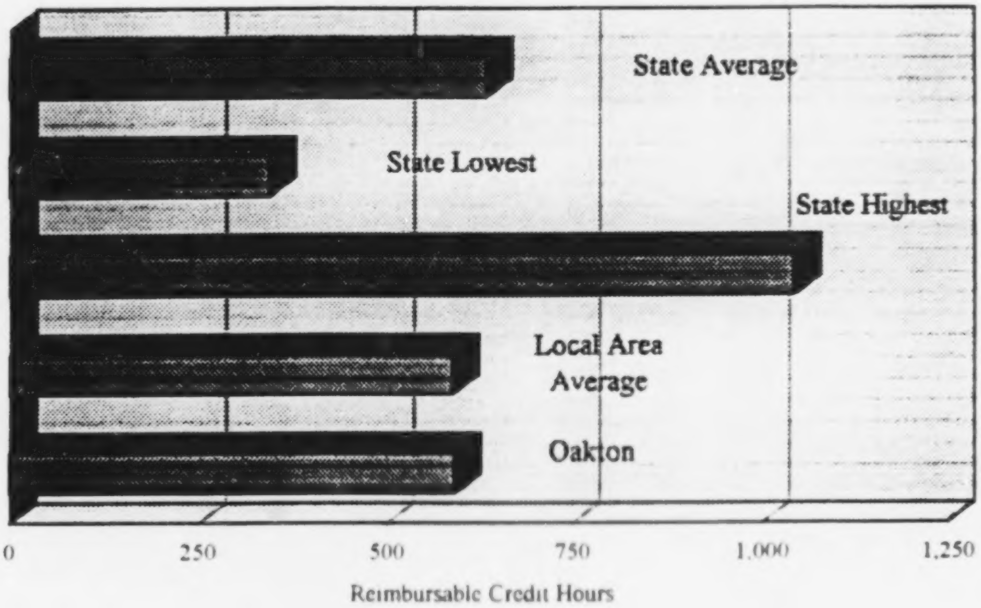
NOTE: Chicago City Colleges and State Community College are excluded from state high, low, and average.

SOURCE: ICCB Data and Characteristics

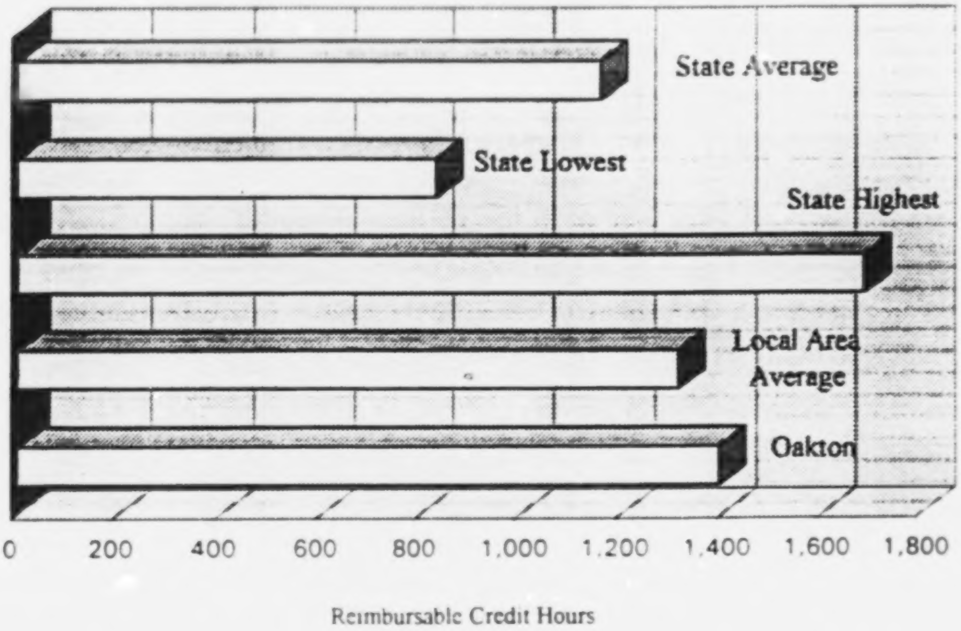
OAKTON COMMUNITY COLLEGE

Community College District No. 535

Credit Hours per Instructional Faculty FTE



Credit Hours per Administrator FTE



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Classified Staff Assignments

The following table compares classified staff assignments to educational and support programs for the last four fiscal years. Staff counts are listed on a full-time equivalent (FTE) basis. Student employees and individuals hired on a contractual service basis are not included. As each part-time position becomes vacant, the FTE of the position is reduced from .675 to .500 and may reduce FTE without reducing positions. Also, FTE totals may vary as some positions change funding from Current Funds to Restricted Purpose Funds, which are not catalogued below. Significant changes for Fiscal Year 1997 include moving 12.5 FTE staff in Instructional Technology from the Education Fund to Auxiliary Enterprises and 16.0 FTE staff in RHC Maintenance from Auxiliary Enterprises to the Operations and Maintenance Fund. Also, as part of the contract agreement with OCC Classified Staff Association, part-time staff were allowed to change their total hours from 19 or 20 to 25 (or the reverse) on a one-time basis. These changes generally account for the increase in staff FTE for FY 1997.

	FY 1994 Budget	FY 1995 Budget	FY 1996 Budget	FY 1997 Budget
Instruction	9.0	8.4	12.0	12.2
Instructional Administration	29.6	28.8	28.8	29.2
Academic Support	42.3	47.6	39.8	30.0
Student Services	34.7	35.7	34.5	35.8
Public Services	8.3	7.0	6.0	4.0
Operations/Maintenance of Plant	24.0	***	***	***
General Administration	33.2	31.2	31.3	33.1
General Institutional	9.3	3.0	7.1	7.1
Total Education Fund	190.3	161.7	159.5	151.4
Operations and Maint. of Plant	15.0	43.0	43.6	59.1
Site Expenditures	2.1	2.0	2.0	2.0
ALLiance	24.9	24.9	19.1	18.7
Auxiliary Enterprises				
Computer Services	14.9	14.8	15.3	15.3
Instructional Technology	**	**	**	12.5
ECE Lab Schools	4.0	13.0	13.5	14.0
Bookstore	5.6	5.5	5.5	5.5
Institute Bus/Pro Development	1.6	1.5	1.5	1.5
Ray Hartstein Campus Maintenance	11.0	16.0	16.5	*
Other	3.5	11.0	10.6	11.0
Public Safety	14.5	14.5	14.2	14.2
Total Staff FTE	287.4	307.9	301.3	305.2

* RHC Maintenance was budgeted in Auxiliary Enterprises prior to Fiscal Year 1997.

** Instructional Technology was budgeted in the Education Fund prior to FY 1997.

*** Housekeeping was budgeted in the Operations and Maintenance Fund beginning FY 1995.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Professional Staff and Classified Staff
Fall Semester 1995

The following tables examine professional staff and classified staff personnel staffing levels compared to faculty and credit hours. Care should be taken in making direct comparisons without additional analysis. For example, some colleges provide their own custodial, cafeteria, and public safety services while others contract for these services; contracted service personnel, not being direct employees of the college, are not counted in these data. Furthermore, job definitions can vary significantly: a faculty position at one college may be a professional classified staff position at another college. The ICCB for FY94 revised its reporting of personnel classifications; professional staff now includes librarians and counselors (faculty positions at Oakton) as well as certain classified staff positions. This change by the ICCB does not conform to Oakton policy or definitions.

	Oakton	Local Area* Average	State Highest	State Lowest	State Average
PROFESSIONAL STAFF					
Full Time	100	87	178	5	53
Part-time FTE	2	2	41	0	5
Total Professional Staff FTE	102	89	178	7	58
Total Professional Headcount	106	90	178	12	63
Credit Hours per Professional	1,774	2,087	10,612	880	2,003
Instructional Faculty FTE per Professional	3.00	3.55	12.14	1.30	3.31
CLASSIFIED STAFF					
Full Time	140	143	250	20	90
Part-time FTE	55	68	195	0	39
Total Classified Staff FTE	195	212	441	21	129
Total Staff Headcount	253	277	636	22	177
Credit Hours per Classified Staff FTE	928	877	1,968	499	716
Faculty FTE per Classified Staff FTE	1.57	1.49	5.76	0.69	1.49
Staff FTE per Admin FTE	1.91	2.38	9.57	0.74	2.22

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

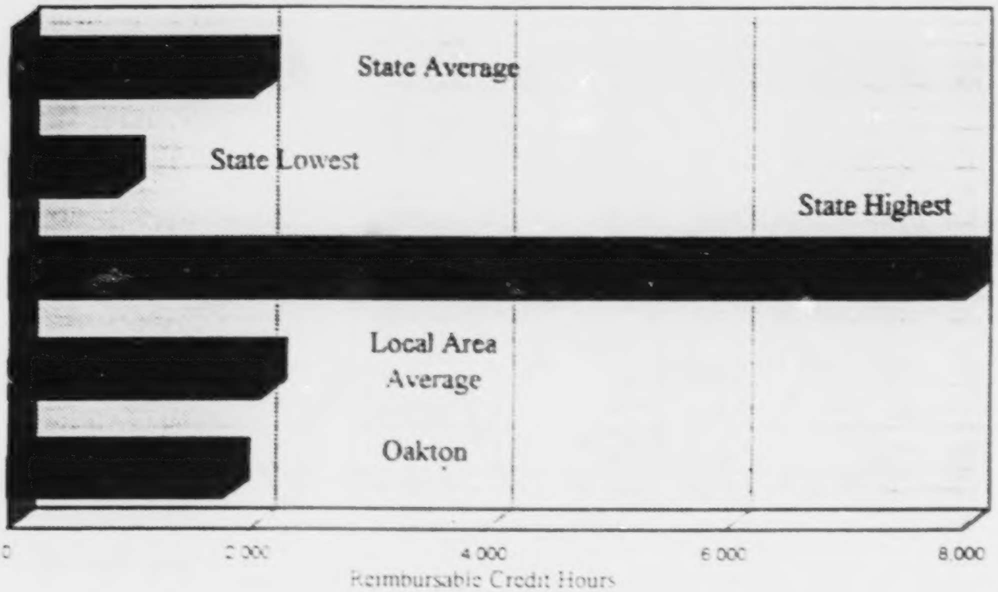
NOTE: Chicago City Colleges and State Community College are excluded from state high, low, and average.

SOURCE: ICCB Data and Characteristics

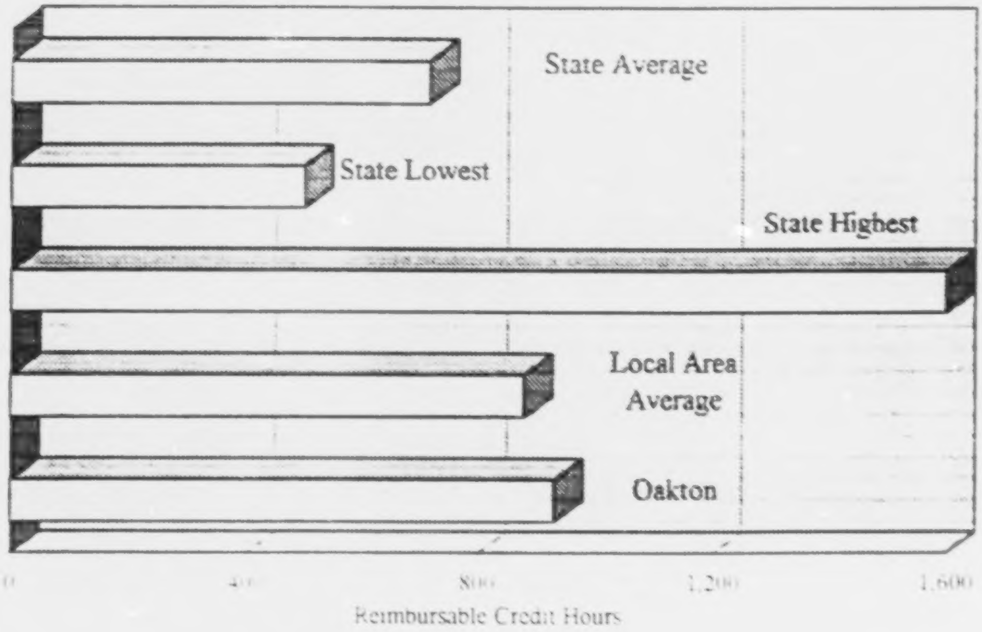
OAKTON COMMUNITY COLLEGE

Community College District No. 535

Credit Hours per Professional Staff FTE



Credit Hours per Classified Staff FTE



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OAKTON COMMUNITY COLLEGE
Community College District No. 535

Analysis of Unit Cost Information

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with credit hour claims and financial reports and then compile the various reports of the Unit Cost Study.

The Unit Cost Study provides the Illinois Community College Board and the Illinois Board of Higher Education with information needed to perform their planning and coordinating functions. It also provides the individual community colleges with a useful tool in local planning, evaluation, and management. The study provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges. In addition, the Unit Cost Study is an accountability report to the citizens of each public community college district.

Every effort has been made in the design of the Unit Cost Study to ensure comparability among colleges. The effective utilization of the Fiscal Management Manual by the colleges establishes consistency in financial data from college to college. In addition, the ICCB has developed a Unit Cost Study Manual which provides detailed procedures for conducting the Unit Cost Study. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. *Nevertheless, caution must be exercised in making direct comparisons among colleges.* Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high portion of vocational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The Unit Cost Study consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel; and direct instructional equipment costs. Indirect costs also are reported by each college in total dollar amounts. The Unit Cost Study computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of coursework. (Colleges on the quarter system convert quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The Unit Cost Study includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest and principal on any bonded indebtedness. Student aid which is disbursed directly to students, expenditure of funds for student organizations or clubs, and auxiliary enterprise funds are also excluded from the unit cost study. Building depreciation costs are included in the Full Instructional Unit Cost so that capital expenditures for buildings are reflected in the unit cost study.

As the following tables and graphs clearly show, the College's unit cost record is comparable to that of the other local area community colleges, compares favorably with most state averages, and is appropriate for a college of its size, educational programs, staffing, and physical plant. In Fiscal Year 1995, the latest year for which ICCB-compiled unit cost information is available, the College's unit cost figures for each of the instructional categories is lower than the local area average. The rise in net instructional cost for Fiscal Year 1995 can be attributed to higher general and salary costs; increased equipment costs, as old computers are being replaced and new computer labs are being added to support additional demand for computer classes, and integration of computing into other subject areas such as accounting and English; and a substantial increase in start-up costs as new facilities are opened for use. A 3.40% drop in total credit hours also served to inflate the unit cost figures (which are costs per credit hour calculations). A modest growth in credit hours for Fiscal Year 1996 should help to offset increases in spending and thus reduce the amount of the increase in the College's Fiscal Year 1996 unit cost figures.

It should be noted that a comparison of the College with the local area average is more reasonable and valid than a comparison with the state average. The local area average includes colleges which are reasonably likely to have somewhat similar educational programs, personnel costs, and operating costs. Clearly a college in Belleville or East Peoria would be unlikely to compare to Oakton in these critical comparison criteria. The Chicago City Colleges system has been intentionally excluded from the local area average calculation because that system cannot compare with the individual college systems in the remainder of the state. The Chicago City Colleges system is actually composed of eight individual colleges bound together by a central administrative system.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Unit Cost Information

Net Instructional Costs

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including the cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through general studies. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs.

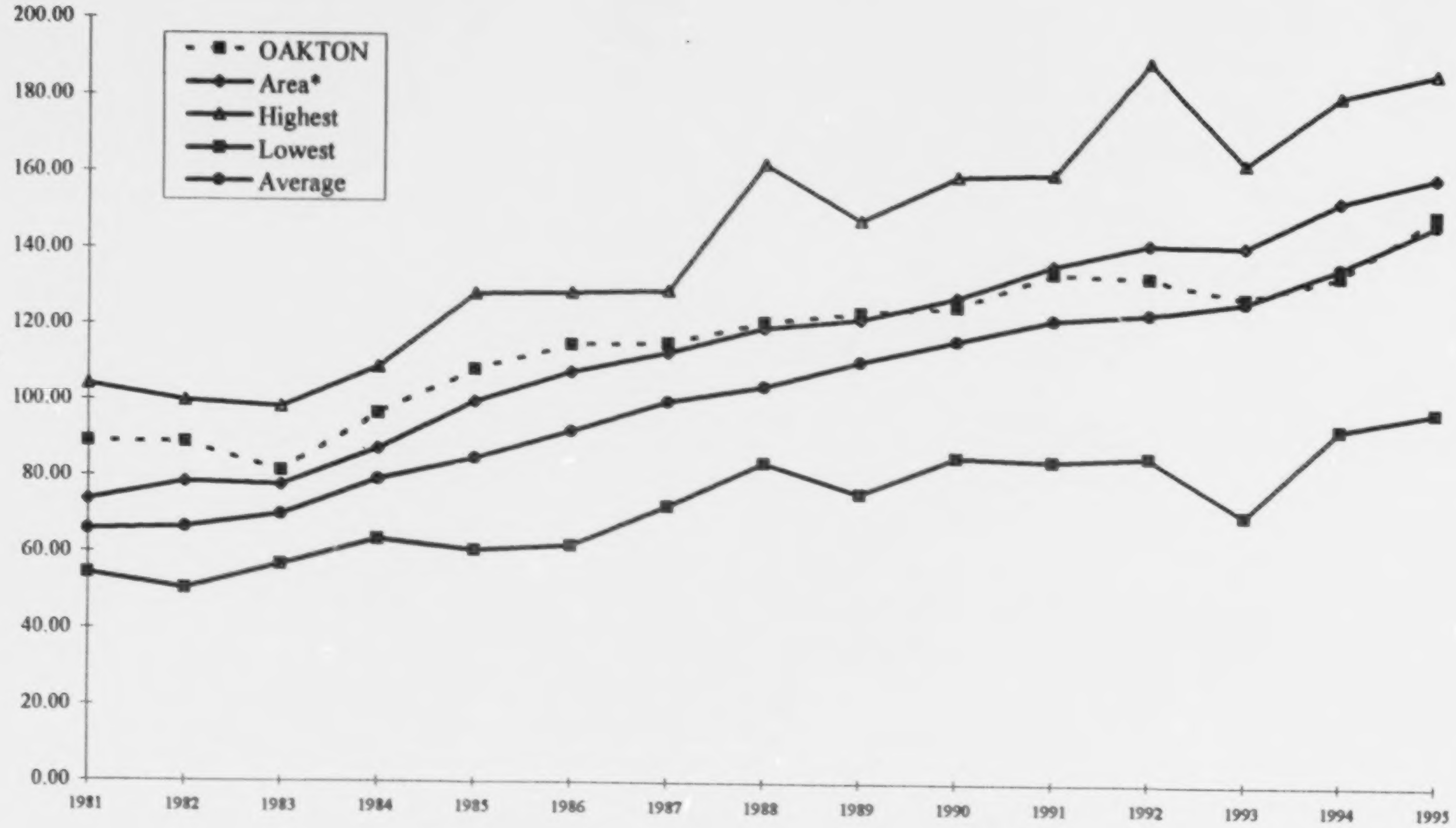
Fiscal Year	OAKTON	Local Area* Average	State Highest	State Lowest	State Average	% Change State Average
1981	88.86	73.56	103.90	54.29	65.77	-0.18%
1982	88.74	78.40	99.78	50.41	66.53	1.16%
1983	81.38	77.65	98.24	56.81	69.89	5.05%
1984	96.62	87.31	108.74	63.42	79.24	13.38%
1985	108.15	99.72	128.17	60.63	84.87	7.10%
1986	114.88	107.71	128.56	61.94	92.03	8.44%
1987	115.38	112.83	129.15	72.38	99.82	8.46%
1988	120.89	119.39	162.54	83.82	103.92	4.11%
1989	123.49	121.75	147.78	75.74	110.53	6.36%
1990	125.20	127.70	159.35	85.54	116.16	5.09%
1991	134.13	136.08	160.09	84.56	121.74	4.80%
1992	132.92	141.68	189.53	85.63	123.44	1.40%
1993	127.85	141.48	163.18	70.54	126.88	2.79%
1994	133.86	153.43	181.14	93.40	136.09	7.26%
1995	150.05	159.96	187.18	98.04	147.66	8.50%
FY % Change	12.09%	4.25%	3.33%	4.97%	8.50%	

NOTE: All amounts are in dollars and cents.

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

SO ICCB Unit Cost Reports for applicable fiscal years

Comparison of Net Instructional Unit Costs by Fiscal Year



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Unit Cost Information

Net Instructional Costs By Instructional Category - FY 1995
Latest Data Available

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including the cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through aqdult basic/adult secondary education. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs.

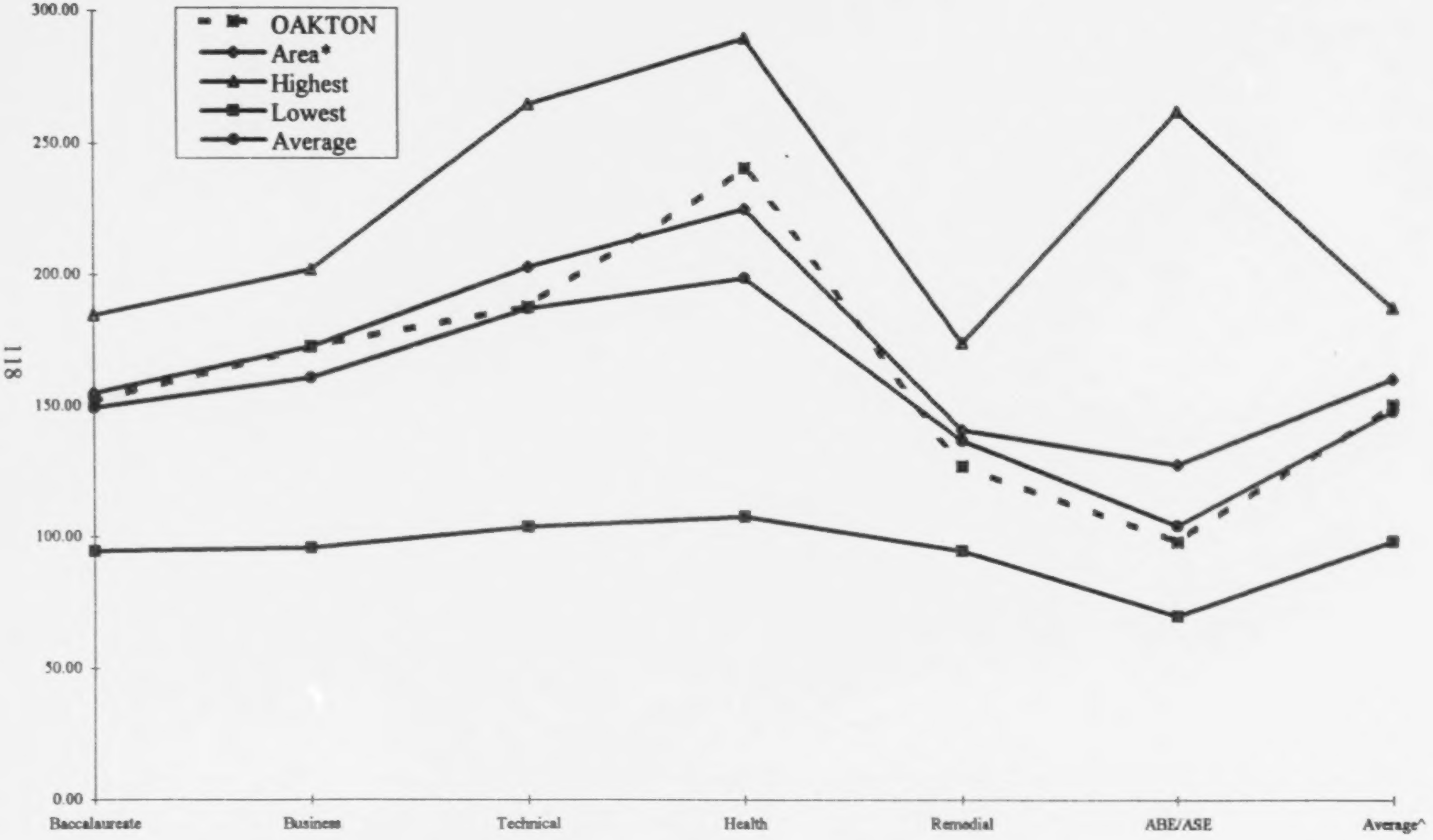
Instructional Category	OAKTON	Local Area* Average	State Highest	State Lowest	State Average
Baccalaureate	151.60	154.69	184.52	94.44	149.09
Business	172.48	172.62	201.97	95.69	160.72
Technical	187.71	202.87	264.59	103.65	187.00
Health	240.27	224.76	289.40	107.50	198.43
Remedial	126.67	140.51	173.66	94.34	136.43
ABE/ASE	97.92	127.32	261.54	69.59	104.04
Average^	150.05	159.96	187.18	98.03	147.66

NOTE: All amounts are in dollars and cents.
* Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

^State-provided weighted average; other averages are calculated unweighted from supplied data.

SOURCE: ICCB Unit Cost Reports for applicable fiscal years

Comparison of Net Instructional Costs by Instructional Category for FY 1995



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Student Enrollment Information
Fall Term Student Headcount
Latest Available Data

The public community colleges in Illinois enroll more that fifty percent of all students enrolled in undergraduate higher education in the state. The fall term student headcount is the opening enrollment for the fall term as of the tenth day of the term, which is approximately when regular registration for classes ends (regular plus late registration). This count does not include students who register for classes which may start later in the term. It does not directly relate to credit hour grant claims of enrollment because some students will later drop courses for which they were enrolled on the tenth day. It is interesting to note that approximately seventy percent of the enrollments are for part-time students. Headcount figures are also informative because of the requirements the number of students places on the systems which support direct instruction; there is a distinct difference in support requirements between one student taking five classes and five students taking one class each. (See reimbursable credit hour comparison).

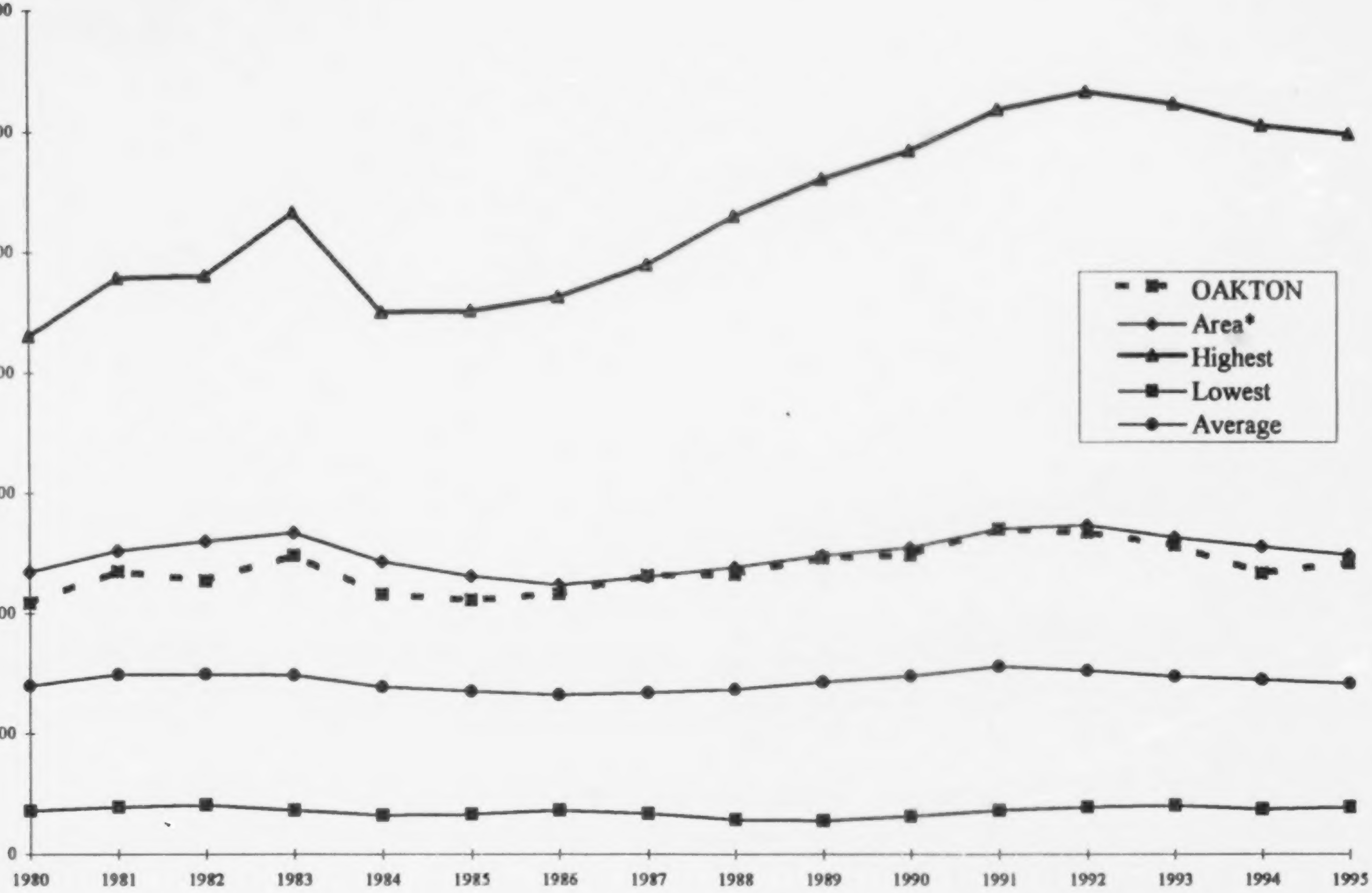
Fiscal Fall Term FY	OAKTON	Local Area* Average	State** Highest	State** Lowest	Select State** Average	Total State Average	% Increase State Average
1981	11,730	12,575	23,942	1,945	7,441	9,958	8.17%
1982	11,351	12,993	24,034	2,037	7,465	9,944	-0.14%
1983	12,400	13,350	26,671	1,801	7,414	9,145	-8.04%
1984	10,777	12,137	22,524	1,619	6,919	9,236	0.99%
1985	10,547	11,537	22,577	1,662	6,740	8,712	-5.67%
1986	10,804	11,153	23,155	1,809	6,602	8,587	-1.44%
1987	11,553	11,489	24,474	1,683	6,676	8,312	-3.20%
1988	11,596	11,891	26,494	1,433	6,815	8,417	1.27%
1989	12,290	12,381	28,037	1,376	7,126	8,762	4.10%
1990	12,395	12,695	29,187	1,575	7,372	9,049	3.27%
1991	13,473	13,487	30,897	1,818	7,780	9,448	4.41%
1992	13,349	13,639	31,625	1,943	7,608	9,190	-2.73%
1993	12,796	13,125	31,132	2,021	7,357	8,868	-3.51%
1994	11,634	12,740	30,237	1,860	7,221	8,681	-2.10%
1995	12,074	12,394	29,888	1,950	7,068	8,443	-2.75%
Prev Yr	3.78%	-3.53%	10.54%	-14.99%	-1.63%	-2.41%	
10 Year	11.75%	14.79%	55.68%	-29.44%	9.29%	7.36%	

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

** Excludes Chicago City Colleges and State Community College

SOURCE: ICCB Data and Characteristics

Comparison of Student Enrollment Information - Fall Term Student Headcount



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Total Reimbursable Credit Hours by Instructional Categories - FY 1995

Reimbursable credit hours form the basis upon which credit hour grants are awarded by the state. Generally speaking, a credit hour is defined by the ICCB as an expected 45 hours of combined classroom/laboratory/ study time during a semester. Each course generates a certain number of credit hours per student, and it is the aggregate of these credit hours which determine the total credit hours for the institution. Not all credit hours which the College generates are necessarily reimbursable. Certain restrictions concerning repeatability of a course, residency of the student, approval by the ICCB, and other factors will serve to reduce the total number of reimbursable credit hours which an institution may claim for reimbursement. Credit hours are classified by instructional category and reimbursement rates for each of the categories are different.

CATEGORY	**Oakton**	**Local Area* Average**	**State Highest**	**State Lowest**	**State Average**	**% Change State Totals****
Baccalaureate	98,486	110,582	271,502	13,132	66,627	-5.18%
Business	12,603	13,647	31,639	2,014	9,171	-0.15%
Technical	17,278	19,893	60,454	1,616	13,950	-1.93%
Health	7,232	10,843	25,006	1,241	7,199	-0.29%
Remedial	19,749	13,412	23,691	1,575	8,136	42.68%
ABE/ASE	25,572	17,141	29,235	18	8,607	-12.74%
Total Enrollments:**	180,920	185,517	416,708	24,063	113,692	-3.49%

Total reimbursable credit hours for FY 1995: 5,865,214

Total reimbursable credit hours for FY 1994: 6,034,185
Percent change over prior fiscal year:* -2.80%**

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*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

** Heartland and State CCs' credit hours are excluded from prior year comparisons; FY 1994 hours were not reported.

*** Includes Heartland (41,331) and State (24,063) Community Colleges' credit hours to show state-wide total changes.

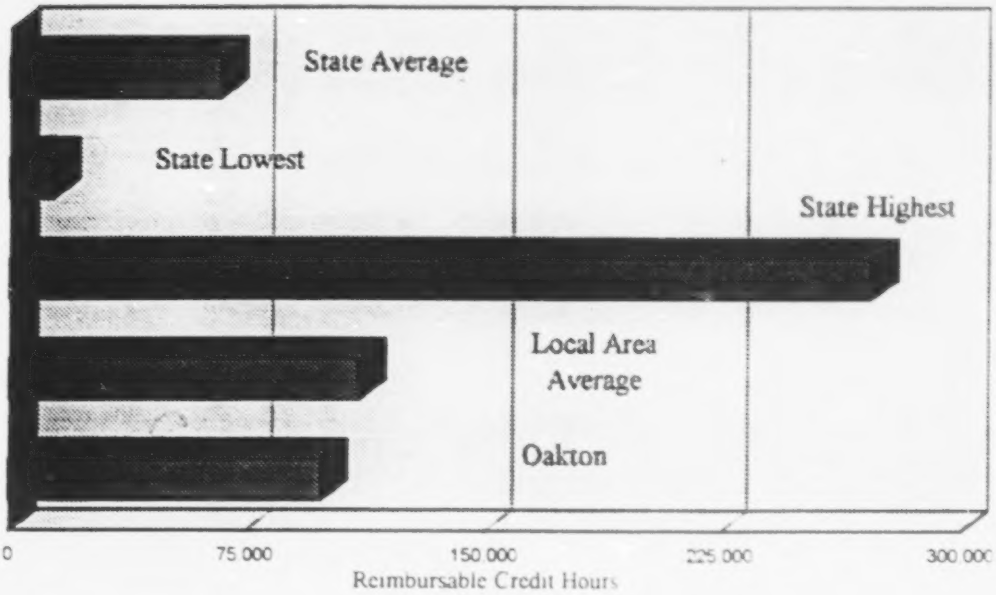
NOTE: Chicago City Colleges are excluded from state high, low, and average.

SOURCE: ICCB Data and Characteristics

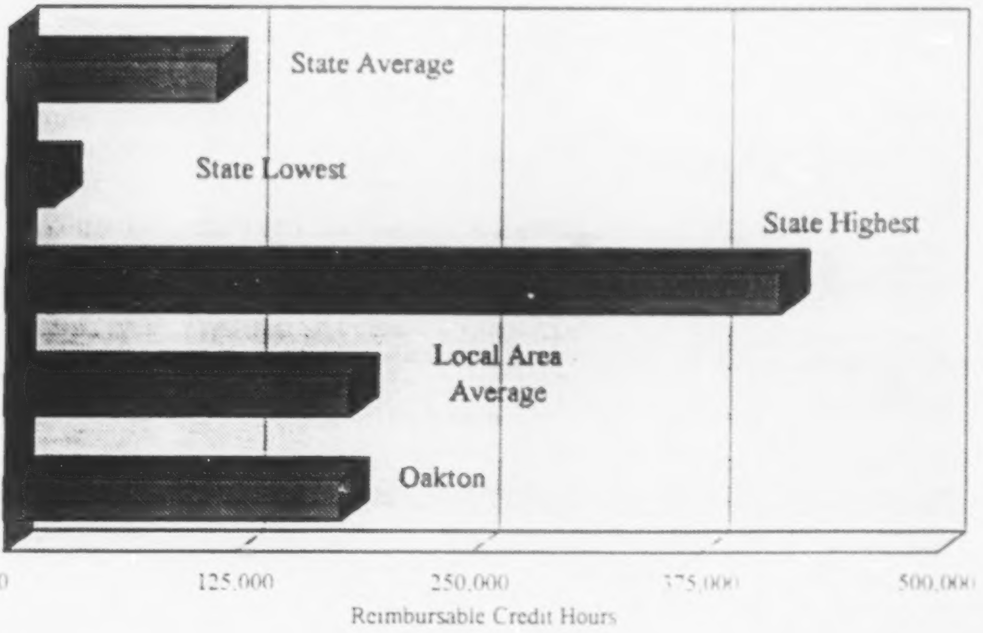
OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Baccalaureate Credit Hours



Comparison of Total Reimbursable Credit Hours



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Total and Reimbursable Credit Hours by Instructional/Funding Category

Funding Category	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993*	FY 1994	FY 1995
Baccalaureate	81,887.00	83,503.00	91,241.00	100,104.00	104,436.00	108,227.00	112,570.00	112,854.00	98,486.00
Business Occupational	15,200.00	14,079.00	15,757.00	17,273.50	15,972.50	15,003.50	15,383.00	13,141.00	12,602.50
Technical Occupational	17,673.00	16,036.00	16,108.00	17,648.50	18,268.50	19,199.00	19,289.50	18,131.00	17,277.50
Health Occupational	4,005.50	3,753.00	4,033.50	4,117.00	4,230.50	4,590.00	4,973.00	6,733.00	7,232.00
Remedial Developmental	7,376.50	6,968.50	8,471.50	11,190.00	12,051.50	12,107.50	13,206.50	12,922.00	19,748.50
Adult Basic/Secondary	16,064.50	15,474.00	21,015.50	20,864.00	21,651.50	23,127.00	24,398.50	24,901.50	25,572.00
General Studies	4,044.30	3,662.00	3,276.50	2,220.00	2,187.50	2,128.00	0.00	0.00	0.00
Total Reimbursable	146,250.80	143,475.50	159,903.00	173,417.00	178,798.00	184,382.00	191,440.00	188,682.50	180,918.50
Non-reimbursable	5,702.00	11,075.50	9,890.50	10,436.00	11,846.00	13,325.50	15,267.50	13,079.00	13,986.50
Total Credit Hours	**151,952.80**	**154,551.00**	**169,793.50**	**183,853.00**	**190,644.00**	**197,707.50**	**206,707.50**	**201,761.50**	**194,905.00**
% Change over Previous Year		1.71%	9.86%	8.28%	3.69%	3.71%	4.55%	-2.39%	-3.40%

	Reimbursable Credit Hours by Term				% Change	% Total
Funding Category	Summer 1995	Fall 1995	Spring 1996	FY 1996 Total	for FY 1996	for FY 1996
Baccalaureate	17,959.00	42,696.00	43,051.00	103,706.00	5.30%	54.29%
Business Occupational	1,089.00	5,648.50	5,356.50	12,094.00	-4.03%	6.33%
Technical Occupational	1,637.50	8,188.50	8,790.00	18,616.00	7.75%	9.75%
Health Occupational	775.50	3,440.50	3,806.50	8,022.50	10.93%	4.20%
Remedial Developmental	2,086.50	10,266.00	8,277.00	20,629.50	4.46%	10.80%
Adult Basic/Secondary	1,013.00	10,128.00	16,802.00	27,943.00	9.27%	14.63%
Total Reimbursable	24,560.50	80,367.50	86,083.00	191,011.00	5.58%	93.92%
Non-reimbursable	1,940.00	6,816.50	3,606.00	12,362.50	-11.61%	6.08%
Total Credit Hours	**26,500.50**	**87,184.00**	**89,689.00**	**203,373.50**	4.34%	

NOTE: Does not include chargeback credit hours

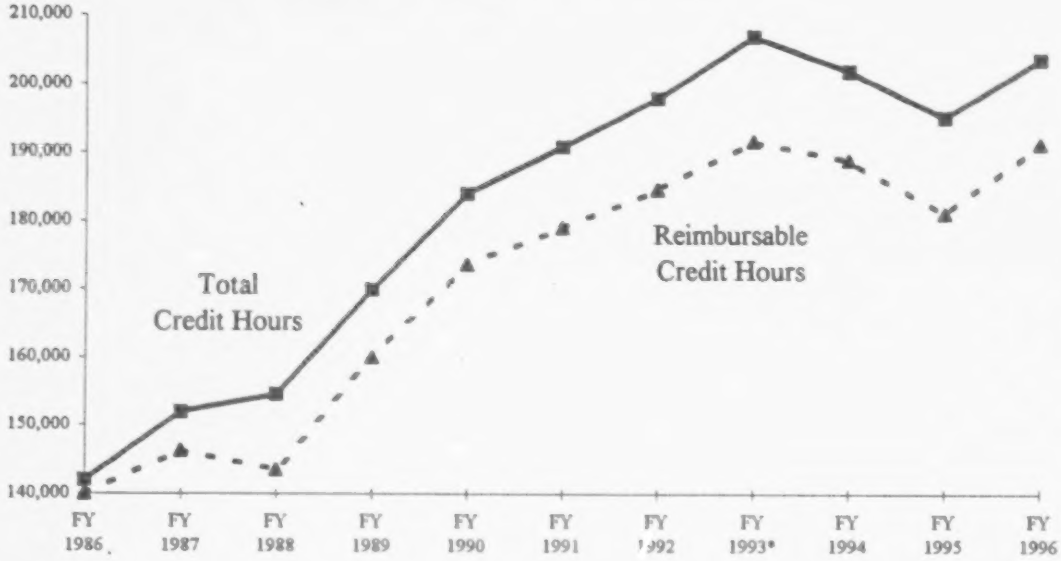
*Beginning in FY 93, General Studies credit hours are no longer reimbursable.

OAKTON COMMUNITY COLLEGE

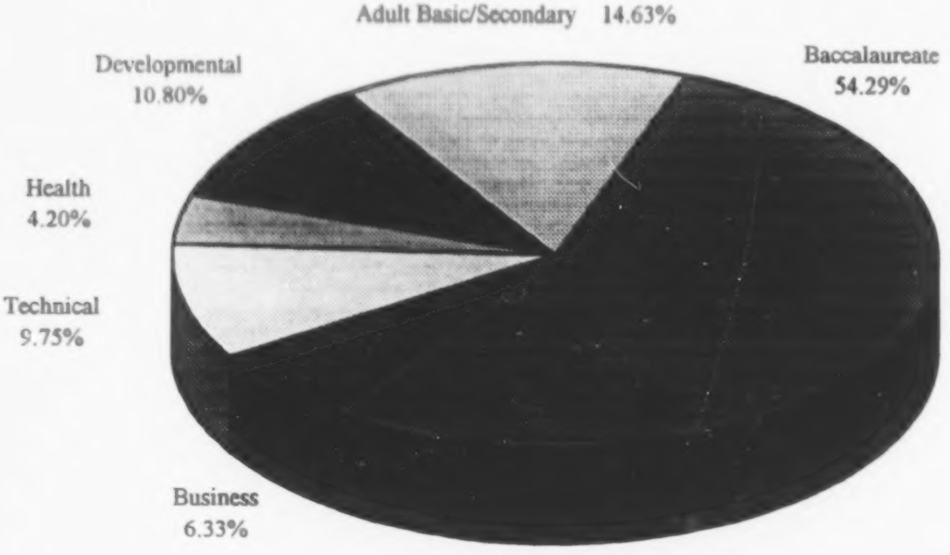
Community College District No. 535

Comparisons of Credit Hours Information

History of Reimbursable/Total Credit Hours



Fiscal Year 1996 Reimbursable Credit Hours by Instructional Category



OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of ICCB Credit Hour Grant Rates By Instructional Category

Community colleges receive grants (also called apportionment allocations) based upon credit hours generated by students who are residents of the State of Illinois. Credit hour rates for each instructional category are established by General Assembly legislative action based upon recommendations from various agencies beginning with the ICCB and ending with the Governor's office. Rates vary from year to year within each category. Categories are not proportionally linked (so that all rise or fall in unison). Grant rates are applied to credit hours earned by the college two fiscal years previously, (i.e., credit hours earned in Fiscal Year 1991 are reimbursed at the Fiscal Year 1993 credit hour grant rates in each instructional category).

Fiscal Year	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General*
1981	28.18	17.67	28.61	42.07	9.25	10.77	4.19
1982	27.83	17.41	27.11	47.38	22.87	9.07	4.47
1983	23.22	16.32	27.51	50.39	18.60	6.29	0.00
1984	21.96	11.21	26.92	51.92	17.24	4.00	0.98
1985	21.67	11.80	24.92	50.75	15.63	6.08	1.00
1986	24.97	16.21	27.86	58.48	23.83	12.66	1.00
1987	29.75	16.91	33.70	54.73	25.99	9.86	0.98
1988	29.03	15.95	32.16	57.80	25.34	12.40	0.90
1989	29.26	17.49	35.09	67.73	32.28	15.67	0.93
1990	32.72	21.12	40.13	75.04	33.46	11.45	1.00
1991	30.89	20.28	36.93	73.86	30.37	16.10	0.99
1992	28.67	22.28	39.01	70.91	28.76	15.25	0.95
1993	26.82	17.78	37.40	60.01	19.48	12.18	0.84
1994	25.78	19.19	34.21	59.94	18.95	14.77	0.79
1995	26.29	16.50	35.04	59.39	15.82	16.78	0.00
1996	29.44	15.24	31.69	61.32	26.77	11.83	
1997	27.25	19.33	39.75	57.75	30.35	14.07	
% Change							
Previous FY	**-7.44%**	**26.84%**	**25.43%**	**-5.82%**	**13.37%**	**18.93%**	
Since FY 1990	**-16.72%**	**-8.48%**	**-0.95%**	**-23.04%**	**-9.29%**	**22.88%**	

* Funding for this catagory ceased in Fiscal Year 1995.

NOTE: Prior to 1981 the ICCB used a different category classification system for credit hour grant rates.

SOURCE: ICCB Reports and College records

169

OAKTON COMMUNITY COLLEGE

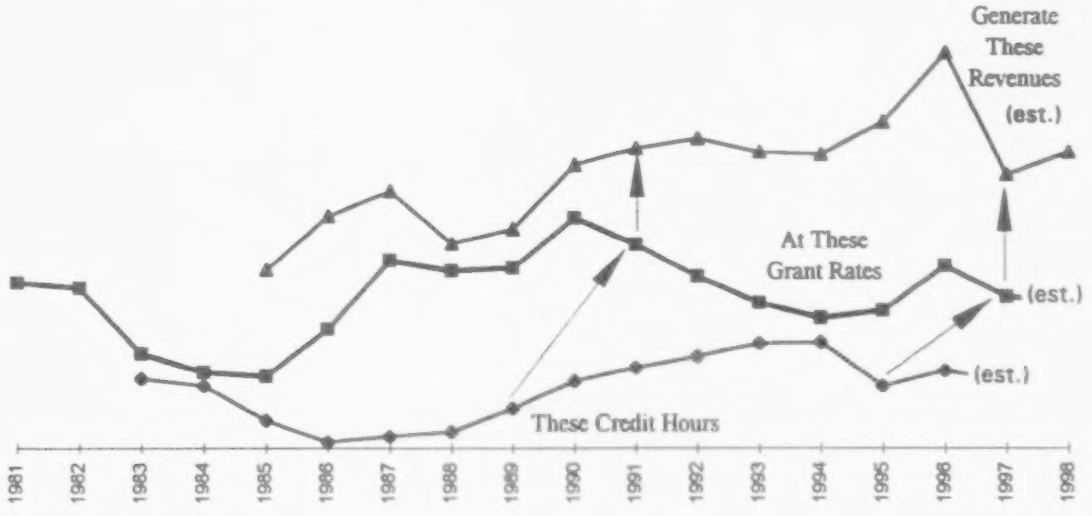
Community College District No. 535

Analysis of Credit Hours, Rates, and Revenue

The chart below shows the relationship between the reimbursable credit hours, the state credit hour grant rate, and the amount of money the College receives based on these two factors. The data is based upon ***baccalaureate*** credit hours and corresponding grant rates. The path connecting each of the three graph lines shows the relationship between the parts: the credit hours are generated in one year; the general assembly establishes the reimbursement grant rate through legislative appropriation during the following year; and the College receives the reimbursement from the state in the second following fiscal year. The chart clearly shows that the rate for Fiscal Year 1997 is less than the rate for Fiscal Year 1987 and, in fact, has been generally falling since its high in 1990. The abrupt drop of 19.22% in revenues for Fiscal Year 1997 results from a combined enrollment decrease of 12.73% for FY 1995 and a decrease of 7.44% in the baccalaureate rate for FY 1997.

Although up for Fiscal Year 1996 but down again for Fiscal Year 1997, it seems likely that the reimbursement rate will fall slightly, which would result in only a modest revenue increase. A grant rate of $25.88 would generate flat baccalaureate revenues for the College. And while the other credit hour grant rates have not fared so badly, the baccalaureate hours account for 54.29% of all reimbursable credit hours and so have a significant impact on total reimbursement revenues.

Comparison of Baccalaureate Reimbursable Credit Hours, Grant Rates, and Revenues
(relative data for comparison purposes)



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Enrollment Statistical Data

The Oakton enrollment by program statistical data is based upon Fall Semester data only in order to conform to corresponding data reported by the ICCB to all colleges and to avoid the problems of duplicated headcounts.

Oakton Enrollment by Program	**FY 94**	**FY 95**	**FY 96**
Baccalaureate Programs	7,329	6,733	7,100
Percent Baccalaureate	65.12%	64.12%	64.69%
Vocational Programs	3,925	3,768	3,876
Percent Vocational	34.88%	35.88%	35.31%
Total Programs	11,254	10,501	10,976

The ALLiance enrollment by program statistical data is based upon total fiscal year headcount and includes duplicated counts of students.

ALLiance Enrollment by Program	**FY 94**	**FY 95**	**FY 96**
Business Institute	1,688	1,747	1,780
Continuing Ed. for Health Profession	1,813	2,843	1,371
Continuing Ed. for Real Estate	669	1,971	369
ESL/Literacy	5,604	5,816	6,257
Evening High School	551	488	611
First Class Adventure	234	32	40
GED Testing	1,643	1,057	560
GED	596	597	631
General Programs	8,423	7,825	7,824
Kids' College	1,179	1,941	2,303
Nanny	14	0	0
Tool Manufacturing Association	447	464	512
Travelogue	1,398	0	0
Total Programs	24,259	24,781	22,258

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Enrollment Statistical Data

(cont.)

Community service programs make available to students and district residents services and cultural events not otherwise provided by the College. Programs include lecture series, special events and non-credit classes and seminars.

Community Service Program Participation	FY 94	FY 95	FY 96
Emeritus lSeminars	275	324	908
Passages Lectures	1,609	1,347	2,053
Chinese School Celebration	N/A	N/A	2,000
Des Plaines Mall Lectures	360	120	Disc
Humanities Treasures Lectures	2,424	2,344	2,857
Special Lectures	906	505	490
Cultures Connections	560	195	719
Senior Citizen Film Festival	N/A	N/A	250
Men's Day	175	250	250
Women's Day	525	525	550
Family Day	4,000	4,200	4,100
International Week	2,000	2,000	2,000
Job Fair	2,000	2,300	Disc
Total Participation	15,109	14,225	16,177

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Academic Awards
Fiscal Years 1971 - 1996

This table shows the number of Academic Awards students have earned each fiscal year in the history of the College.

Year	Associate in Arts	Associate in Science	Associate in Applied Science	Diploma	Certificate	TOTAL
70 - 71	2					2
71 - 72	111		8	3	78	200
72 - 73	190		51	3	84	328
73 - 74	224		82	8	54	368
74 - 75	163		96	6	65	330
75 - 76	173		124	3	72	372
76 - 77	151		137	0	74	362
77 - 78	156	4	144	3	79	386
78 - 79	164	7	165	3	60	399
79 - 80	130	3	150	7	71	361
80 - 81	162	11	121	5	100	399
81 - 82	190	14	141	4	128	477
82 - 83	207	9	174	2	132	524
83 - 84	195	14	278	12	153	652
84 - 85	240	18	259		171	688
85 - 86	245	7	272		136	660
86 - 87	251	11	230		152	644
87 - 88	246	12	199		160	617
88 - 89	321	16	178		126	641
89 - 90	315	17	171		190	693
90 - 91	309	19	175		149	652
91 - 92	293	12	179		193	677
92 - 93	319	8	193		125	645
93 - 94	222	17	183		163	585
94 - 95	240	9	244		218	711
95 - 96	211	15	257		194	677
TOTAL	5,430	223	4,211	59	3,127	13,050

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Tuition and Fee Charges
Fiscal Years 1979 - 1997

This table shows the history of the tuition rates and various fixed fee charges. Individual class fees are excluded (i.e., lab fee for biology classes). All amounts are in dollars.

	Per Credit Hour											
Fiscal Year	**In District Tuition**	**Out of District Tuition**	**Out of State Tuition**	**One-time Application Fee**	**Per Semester Non-class Computer Lab Fee**	**Per Semester Registration Fee**	**Late Registration Fee**	**Class Change/ Reinstatement Fee**	**Returned Check Fee**	**Per Credit Hour Student ctivities Fee**	**Transcript Fee**	**Per Semester Parking Fee**
78 - 79	12.00	50.00	70.00	10.00			5.00	5.00	5.00	0.75	1.00	10.00
79 - 80	12.00	55.00	75.00	10.00			5.00	5.00	5.00	0.75	1.00	10.00
80 - 81	12.00	55.00	75.00	10.00			5.00	5.00	5.00	0.75	1.00	10.00
81 - 82	12.00	55.00	75.00	10.00			5.00	5.00	5.00	0.75	1.00	2.50
82 - 83	14.00	55.00	75.00	10.00			5.00	5.00	5.00	0.75	1.00	2.50
83 - 84	16.00	55.00	75.00	10.00			5.00	5.00	5.00	0.75	1.00	2.50
84 - 85	17.00	85.00	100.00	10.00			10.00	10.00	10.00	0.75	1.00	2.50
85 - 86	17.00	85.00	100.00	10.00			10.00	10.00	10.00	0.75	1.00	2.50
86 - 87	17.00	85.00	100.00	10.00			10.00	10.00	10.00	0.75	1.00	2.50
87 - 88	17.00	85.00	100.00	15.00			10.00	10.00	10.00	1.00	1.00	2.50
88 - 89	17.00	85.00	100.00	15.00			10.00	10.00	10.00	1.00	1.00	2.50
89 - 90	17.00	85.00	100.00	15.00			10.00	10.00	10.00	1.00	1.00	2.50
90 - 91	17.00	85.00	100.00	15.00			25.00	25.00	10.00	1.25	1.00	2.50
91 - 92	20.00	90.00	100.00	15.00		10.00	25.00	25.00	20.00	1.25	3.00	10.00
92 - 93	25.00	100.00	115.00	15.00	25.00	10.00	25.00	25.00	20.00	1.25	3.00	10.00
93 - 94	30.00	110.00	125.00	15.00	25.00	10.00	25.00	25.00	25.00	1.25	3.00	10.00
94 - 95	32.00	114.00	129.00	15.00	25.00	15.00	25.00	25.00	25.00	1.25	3.00	10.00
95 - 96	33.00	118.00	133.00	25.00	25.00	15.00	25.00	25.00	25.00	1.25	0.00	10.00
96 - 97	35.00	128.00	153.00	25.00	25.00	15.00	25.00	25.00	25.00	1.25	0.00	10.00

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Property Tax Rates and Tuition and Fee Rates
Latest Available Data

	Oakton	Local Area* Average	State Highest	State Lowest	State Average
PROPERTY TAX RATES	**Tax Levy Year 1994, Collected in 1995****				
Education Fund	17.10	18.80	36.57 ^	9.08	19.32
Operation/Maintenance Fund	3.98	5.90	10.00 ^	2.50	5.65
Total Operating Funds:	**21.08**	**24.70**	**43.92 ^**	**15.88**	**24.97**
Liability, Protect, Settle Fund	0.99	3.78	13.43 ^	0.10	4.31
Bond and Interest Fund	2.99	2.88	16.82 ^	0.00	3.82
Audit Fund	0.04	0.16	0.50 ^	0.03	0.22
All Other	0.00	2.81	15.40 ^	0.00	3.72
Total All Funds:	**25.10**	**34.33**	**60.92 ^**	**20.68**	**37.03**
Percent increase for 1994	1.25%	1.99%	16.80% #	-25.66%	-0.94%
TUITION AND FEE RATES					
Fiscal Year 1996 Tuition	33.00	41.56	51.00 ^	27.00	38.39
Fiscal Year 1996 Fees***	1.25	2.12	7.00 ^	0.00	1.96
Total Fiscal Year 1996	34.25	43.68	54.00 ^	27.00	40.35
Fiscal Year 1997 Tuition	35.00	42.83	51.00 ^	30.00	39.61
Fiscal Year 1997 Fees***	1.25	2.54	7.00 ^	0.00	2.11
Total Fiscal Year 1997	36.25	45.38	54.00 ^	30.00	41.72
Percent Increase FY 1997	5.84%	4.03%	16.22% #	0.00%	0.09%
5 Year Perecent Increase	68.60%	32.77%	68.60% #	9.20%	33.09%
10 Year Perecent Increase	102.74%	82.49%	170.80% #	33.60%	82.23%

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

**Rates are cents per $100.00 of Equalized Assessed Valuation.

^ Data is for individual colleges and is not cumulative.

SOURCE: ICCB Data and Characteristics and other ICCB reports

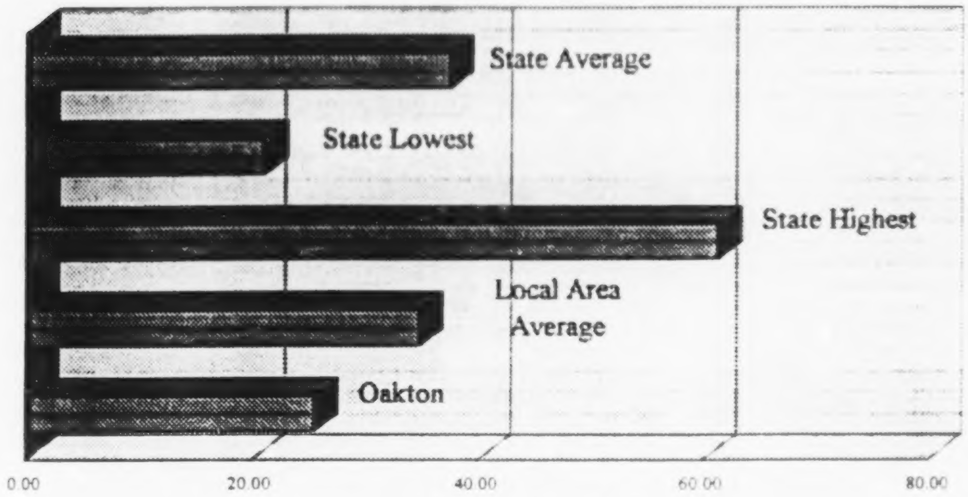
***Average fee rate per credit hour.

# Data is for individual college totals.

OAKTON COMMUNITY COLLEGE

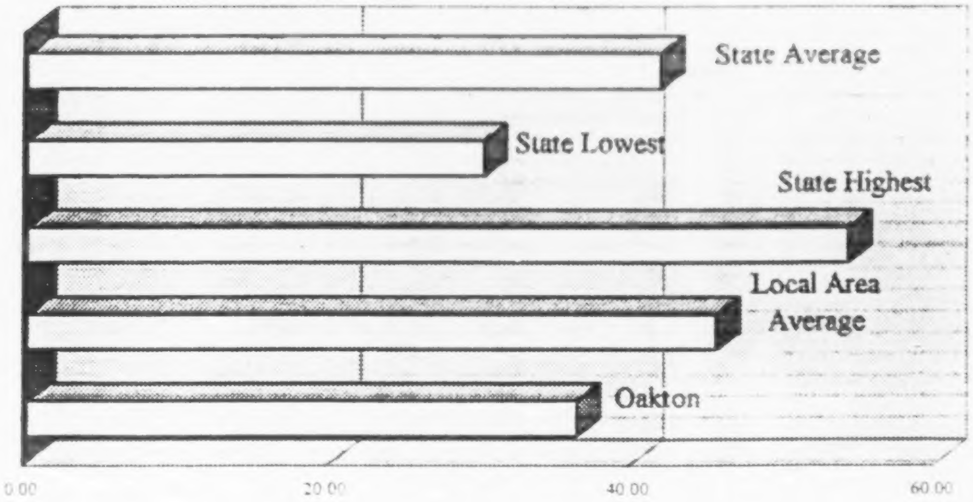
Community College District No 535

Property Tax Rates - Tax Levy Year 1994



Tax Rate in Cents per $100.00 EAV

Tuition and Fee Rates Fiscal Year 1997



Combined Tuition and Fees per Credit Hour

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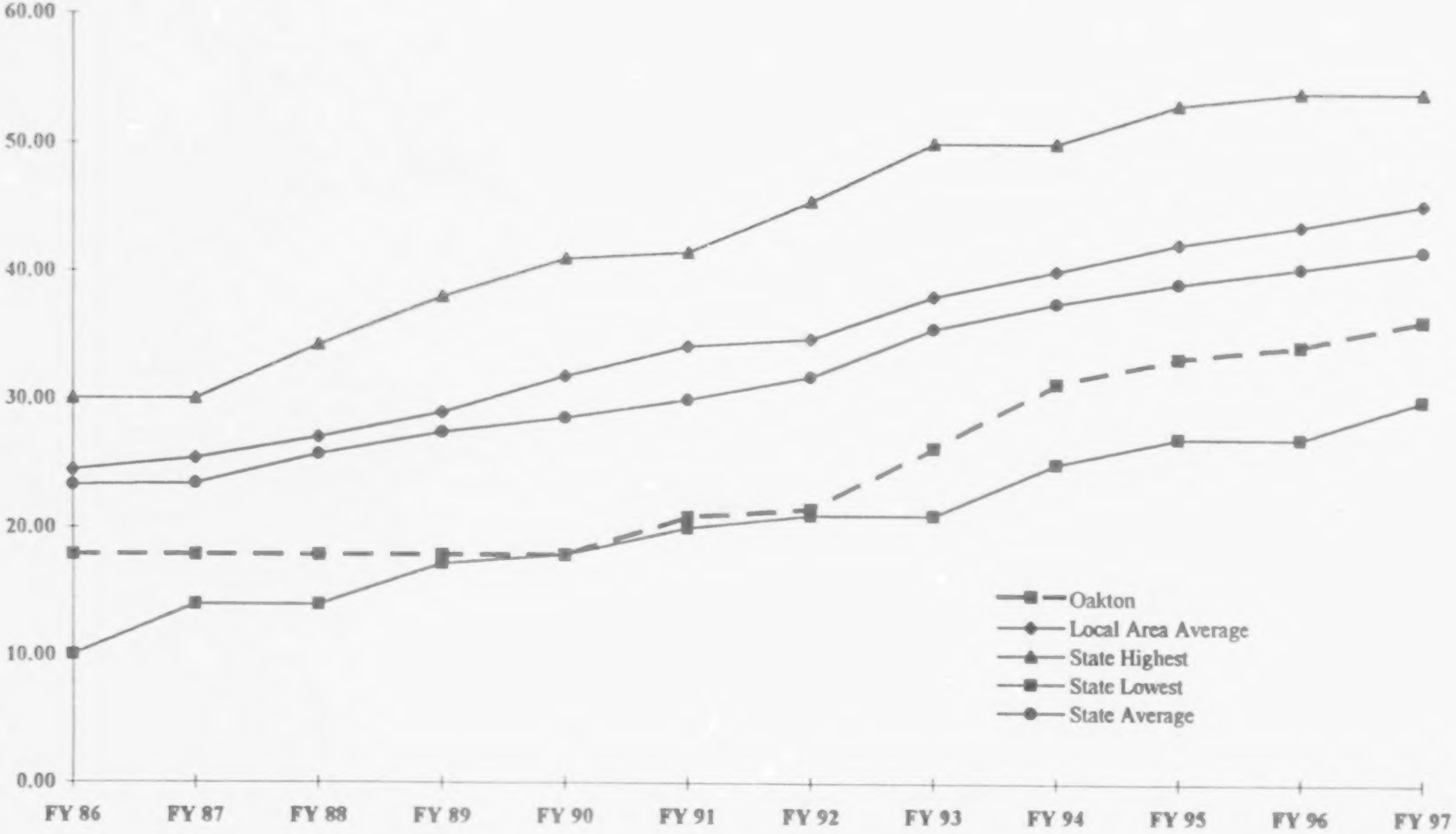
History of Tuition and Fee Rates

Average per Credit Hour



OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Tax Rates

Tax Years 1969 - 1995

The table below shows the history of the tax rates for the College. Refer to the PROPERTY TAXES portion of the FINANCE AND ACCOUNTING section for a discussion of taxes and rates. The ceiling rate is calculated using ceilings only for those levy categories actually in use. Oakton's original maximum rates have never been increased. A "*" indicates less than the allowable rate ceiling.

	Tax Levy Category							
Tax Year	Education Fund	Operation/ Maintenance Fund	Audit Fund	Liability/ Protection Fund	Bond & Interest Fund	Life Safety	Total Rate	Rate Ceiling
1969	.1190	.0470					.166 *	.225
1970	.1750	.0500					.225	.225
1971	.1750	.0410					.216 *	.225
1972	.1560	.0500					.206 *	.225
1973	.1560	.0500					.206 *	.225
1974	.1580	.0500					.208 *	.225
1975	.1750	.0500					.225	.225
1976	.1750	.0500					.225	.225
1977	.1750	.0500			.0320		.257	.257
1978	.1650	.0500			.0320		.247 *	.257
1979	.1750	.0500			.0340		.259	.259
1980	.1680	.0450					.213 *	.225
1981	.1680	.0450					.213 *	.225
1982	.1680	.0450					.213 *	.225
1983	.1630	.0470					.210 *	.225
1984	.1560	.0500					.206 *	.225
1985	.1530	.0480					.201 *	.225
1986	.1430	.0460					.189 *	.225
1987	.1430	.0460					.189 *	.225
1988	.1590	.0310					.190 *	.225
1989	.1355	.0310					.167 *	.190
1990	.1511	.0488					.200 *	.225
1991	.1750	.0500	.0005	.0060 ^	.0302 ^	.0120	.274 *	.316
1992	.1487	.0425	.0005	.0102 ^	.0265 ^	.0102	.239 *	.317
1993	.1641	.0447	.0004	.0099 ^	.0288 ^		.248 *	.319
1994	.1710	.0398	.0004	.0099 ^	.0299 ^		.251 *	.320
1995	.1590	.0348	.0004	.0092 ^	.0287 ^		.232 *	.320
% Change	-7.02%	-12.56%	0.00%	-7.07%	-4.01%	0.00%	-7.53%	0.00%
Current OCC Maximum	.1750	.0500	.0050	None	N/A	.0500		
1994 State Average	.1932	.0565	.0022	.0431	.0382	.0314	.3703	

^ For comparative purposes, assumed to be at maximum; see PROPERTY TAXES discussion.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Typical History of Property Tax Rates - Overlapping Governments*
Taxes are Actually Collected the Year After

Tax Year **Taxing Bodies**	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	% Incr
Cook County (Incl Health)	.858	.913	1.128	1.048	1.068	1.040	1.176	.971	.993	.994	0.10%
Cook County Forest Preserve	.106	.102	.101	.099	.080	.064	.063	.072	.073	.072	-1.37%
Metropolitan Water Reclamation District	.635	.517	.536	.522	.525	.482	.470	.471	.495	.495	0.00%
Suburban T.B. Sanitarium	.010	.010	.010	.009	.008	.008	.008	.008	.008	.008	0.00%
Consolidated Elections		.028		.029		.023		.022		.029	
City of Park Ridge (Incl Library)	1.302	1.347	1.474	1.270	1.276	1.380	1.233	1.286	1.318	1.219	-7.51%
Park Ridge Recreation and Park District	.456	.470	.495	.437	.446	.624	.552	.538	.527	.478	-9.30%
Maine Township	.088	.099	.104	.091	.087	.088	.078	.083	.089	.085	-4.49%
Maine Township General Assistance	.019	.020	.021	.017	.014	.015	.013	.014	.015	.014	-6.67%
Maine Township Road and Bridge	.066	.068	.069	.059	.057	.059	.052	.049	.052	.047	-9.62%
Northwest Mosquito Abatement	.012	.011	.011	.009	.008	.008	.009	.009	.010	.010	0.00%
School District 64	2.803	3.019	3.075	2.890	2.918	2.956	2.549	2.904	3.043	2.810	-7.66%
Maine Township HS Dist 207	2.233	2.225	2.231	2.114	2.162	2.206	2.000	2.161	2.335	2.224	-4.75%
Sub-total Overlapping Rate	8.588	8.829	9.255	8.594	8.649	8.953	8.203	8.588	8.958	8.485	-5.28%
Oakton Community College	.189	.189	.190	.167	.200	.274	.239	.248	.255	.233	-8.63%
Total Rate	8.777	9.018	9.445	8.761	8.849	9.227	8.442	8.836	9.213	8.718	-5.37%
Oakton Percentage of Total	2.15%	2.10%	2.01%	1.91%	2.26%	2.97%	2.83%	2.81%	2.77%	2.67%	-3.44%

* Tax rates are assessed in dollars per hundred at equalized assessed value (EAV).

NOTE: Tax rates displayed are representative for property within the district and are based on the latest available data.

Source: A local taxpayer's property tax bill.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Analysis of Assessed Valuation

(Unaudited)

Year of Levy		Equalizer	Equalizer % Change	Assessed Valuation	Notes	% Change	Estimated Actual Value
1969				1,331,110,737			3,993,332,211
1970				1,411,613,302		6.05%	4,234,839,906
1971				1,474,483,076		4.45%	4,423,449,228
1972				1,584,768,954	(3)	7.48%	4,754,306,862
1973				1,643,905,728	(4)	3.73%	4,931,717,184
1974				1,623,158,072		-1.26%	4,869,474,216
1975				1,645,810,717		1.40%	4,937,432,151
1976				2,840,991,573	(3),(5),(6)	72.62%	8,522,974,719
1977		1.4153		2,942,825,325	(7)	3.58%	8,828,475,975
1978		1.4966	5.74%	3,073,842,827		4.45%	9,221,528,481
1979		1.6016	7.02%	2,853,101,131		-7.18%	8,559,303,393
1980		1.7432	8.84%	3,687,353,364		29.24%	11,062,060,092
1981		1.8548	6.40%	4,164,568,001	(4)	12.94%	12,493,704,003
1982		1.9288	3.99%	4,406,661,049	(3)	5.81%	13,219,983,147
1983		1.9122	-0.86%	4,367,982,895		-0.88%	13,103,948,685
1984		1.8445	-3.54%	4,872,694,106	(4)	11.55%	14,618,082,318
1985		1.8085	-1.95%	5,116,787,854	(3)	5.01%	15,350,363,562
1986		1.8486	2.22%	5,277,588,782		3.14%	15,832,766,346
1987		1.8486	0.00%	5,416,301,147		2.63%	16,248,903,441
1988		1.8486	0.00%	6,266,415,021	(2)	15.70%	18,799,245,063
1989		1.9133	3.50%	8,054,970,684	(1)	28.54%	24,164,912,052
1990		1.9946	4.25%	8,450,635,111		4.91%	25,351,905,333
1991		2.0523	2.89%	8,613,852,374		1.93%	25,841,557,122
1992		2.0897	1.82%	10,135,765,916	(1)	17.67%	30,407,297,748
1993		2.1407	2.44%	10,359,036,298		2.20%	31,077,108,894
1994		2.1407	0.00%	10,204,306,153	(8)	-1.49%	30,612,918,459
1995	Actual	2.1243	-0.77%	11,233,653,899	(1)	10.09%	33,700,961,697
1996	Estimate	2.1243	0.00%	11,233,653,899		0.00%	33,700,961,697

(1) Reassessment of the total district.
(2) Evanston Township annexed to district.
(3) Quadrennial revision of Niles, Northfield, and New Trier Townships
(4) Quadrennial revision of Maine Township
(5) Home Assessment reduced from 22% to 17 %
(6) Annexation of New Trier and Northfield effective July 22, 1977
(7) Home Assessment reduced from 17% to 16 %
(8) Tax Cap for Cook County - Assessments frozen

Source: Cook County Clerk's Office and College records

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Chargeback Revenues and Expenditures

Chargebacks are those fees which colleges charge each other to accept students into educational programs not available in the student's home district. Basically, the student pays the in-district tuition and fees of the school he will be attending and the student's home district pays the difference between the in-district and out-of-district tuition charges as calculated in accordance with the ICCB-specified chargeback calculations. Chargeback applies only to those students who are pursuing a degree or certificate from the community college they attend. Individual courses will not be approved for chargebacks. Most of the programs involved are vocational programs leading to A.A.S. degrees or Certificates. Many programs require specialized equipment or are unsuitable for urban areas, such as agriculture, animal husbandry, or aircraft maintenance.

	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Preliminary	Budget
Chargeback Revenues:	**FY 89**	**FY 90**	**FY 91**	**FY 92**	**FY 93**	**FY 94**	**FY 95**	**FY 96**	**FY 97**
Summer	161,370	5,990	2,749	3,892	2,812	6,010	4,382	4,921	5,000
Fall	37,105	28,030	20,615	28,903	20,691	24,793	27,328	39,093	40,000
Spring	31,078	24,945	17,958	25,723	25,010	23,666	23,177	35,333	35,000
Prior Year	0	0	0	0	181	0	0	1,192	0
Total:	229,553	58,965	41,322	58,518	48,694	54,469	54,887	80,539	80,000
Chargeback Expenditures:									
Summer	9,590	18,725	16,625	26,133	41,490	47,952	41,335	30,804	40,000
Fall	83,896	103,825	119,082	152,675	128,122	128,945	101,832	101,448	160,000
Spring	119,822	97,913	107,940	148,627	150,601	125,435	102,727	91,064	150,000
Prior Year	0	0	0	400	572	8,156	0	1,323	0
Total:	213,308	220,463	243,647	327,835	320,785	310,488	245,894	224,639	350,000

SOURCE: Oakton Community College Audited Financial Reports and various current budget reports.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of DAVTE Credit Hour Grants and Rates

The following data shows the history of Department of Adult, Vocational, and Technical Education (DAVTE) contributions to the College. Prior to Fiscal Year 1992, funds available for formula reimbursement consisted of State Vocational Funds and Federal Vocational Education Adult Training and Retraining Funds. The federal component of the reimbursement was discontinued beginning with the Fiscal Year 1992 entitlement. Since reimbursement for these vocational programs is based on the total amount of funds available divided by the total credit hours generated in the state, the FY 1992 entitlement, for example, reflected the rate and entitlement reduction, even though credit hour totals increased. The DAVTE entitlement may not match corresponding fiscal year revenues because entitlements are paid in advance on credit hours yet to be earned based upon a disbursement formula calculated on the previous year's entitlement.. Forty percent is paid in January (usually), and thirty percent is paid in late April or early May. A final payment corresponding to the end of the program's fiscal year is made in October and contains the remainder of the entitlement (which is based on the College's fiscal year for credit hours: Summer to Spring), and must be recorded as revenue in the following fiscal year. Therefore, any given fiscal year's DAVTE revenue will contain the final payment from the previous fiscal year and two estimated payments for the current fiscal year.

Only approved vocational, technical, and health education courses are eligible for DAVTE reimbursement.

Year	Credit Hours	Net Grant Rate/Credit Hour	DAVTE Entitlement
FY 1986	24,956	6.479	161,692
FY 1987	27,913	6.303	175,935
FY 1988	24,089	5.962	143,618
FY 1989	25,865	6.171	159,613
FY 1990	27,522	6.501	178,917
FY 1991	26,556	7.601	201,852
FY 1992	27,692	6.204	171,801
FY 1993	28,853	6.413	185,031
FY 1994	27,754	6.985	193,865
FY 1995	27,836	6.358	176,981
FY 1996	27,962	*	*
% Change FY 1994 to FY 1995	**0.30%**	**-8.98%**	**-8.71%**

* Data not yet available.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Financial Aid to Students - Fall Semester Comparative Data

The following data, based on Fall Semester awards as of the tenth day reporting period, reflects the history of the number of students receiving financial aid awards through the College. Some of the aid, such as Pell Grants, are Federal funds administered by the College for the government; other aid programs, such as the Illinois Veteran's Scholarship, use the College as a registration and monitoring agency but disburse funds directly to the student. A third type of aid, such as OCC Scholarships, is College money disbursed and administered locally by the College. As the data clearly shows, financial aid is increasingly important in supporting students working toward their educational goals; compare the 664 awards in Fall semester FY 1987 with the 1631 awards in FY 1996. The counts below reflect the possibility that a student may have received more than one type of aid during the semester.

	Actual FY 87	Actual FY 88	Actual FY 89	Actual FY 90	Actual FY 91	Actual FY 92	Actual FY 93	Actual FY 94	Actual FY 95	Actual FY 96
Federal Pell Grant							170	30	219	272
Federal Basic Educational Opportunity Grant	2	105	42	61	50	73				
Federal Supplemental Educational Opportunity Grant	0	27	13	18	20	22	49	11	49	53
G.I. Bill (Veteran's)	60	63	40	38	17	51	61	84	69	86
G.I. Bill (Veteran's Dependents)	1	1	2	1	1		2	3	1	1
G.I. Bill (Veteran's Vocational Rehabilitations)		3	1	1		5	2	3	4	5
Reserve Assist Medical Program		14	6	2						
Illinois Veteran's Scholarship	72	83	83	80	81	110	136	142	134	137
Illimois Department of Vocational Rehabilitation	1	1	2	1	3	3	7	2	14	18
Illimois State Monetary Award		68	19	2		2				105
Illimois National Guard Grant	5	5	10	2		4	4	10	5	7
Illimois POW/MIA Scholarship		2	3	3	4			1	6	1
Illinois Guaranteed Loan	7	15	13	15	10	15				
Illinois Opportunity Loan					1					
Federal Stafford Loan							40	10	106	112
Military Tuition Assistance (Active Duty Personnel)	20	30	33	27	39	47	38	26	16	12
National Direct Loan		27	10	19	14					
Federal Perkins Loan						9	15	10	8	10
OCC Scholarship		48	5	88	62	54	59	54	53	61
Private Industry Council/JTPA Programs								76	112	148
Private/Organizational Scholarships	13	13	14	9	12	20	21	19	22	28
College Work Study Program		11	7	12	15	14	25	10		
Federal Work Study Program									30	66
TOTAL	181	516	303	379	329	429	629	491	848	1,122
Various Awards in process/not completed by student	483	125	273	193	183	227	191	588	469	509
GRAND TOTAL	664	641	576	572	512	656	820	1,079	1,317	1,631

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Facilities and Use
Fiscal Year 1995 Square Footage Data

This table compares various characteristics of physical plant facilities. Educational space is a combination of classrooms, labs, and study space. The administration category is a combination of office, support, and health facilities. Other general square footage consists of general use and unclassifiable space. The remaining categories are single categories as defined by the ICCB. The data clearly shows that Oakton compares favorably with other community colleges in economical credit hour/student/space utilization ratios. The state average indicates that a college generally requires half again as much space to accommodate student educational needs as does Oakton. The economy of space is also reflected in reduced utility and maintenance costs and lower total physical plant investment dollars per student.

Use Category	Oakton	Local Area* Average	State** Highest	State** Lowest	State** Average
Educational Uses	171,078	214,133	388,021	27,269	143,406
% Education /(NASF)	46.70%	52.00%	66.55%	35.49%	50.28%
Administration	99,252	90,489	183,457	12,719	61,102
Athletics/Physical Education	13,087	26,979	65,173	0	21,029
Theater/Auditorium	13,789	10,563	19,783	0	7,363
Special Use	15,796	16,582	38,961	0	11,343
Other General	53,336	59,917	188,923	0	43,318
Net Assignable Square Feet (NASF)	366,338	418,663	880,312	68,275	287,562
% Assignable	66.72%	65.84%	87.64%	54.34%	69.62%
Gross Square Feet (GSF)	549,040	632,780	1,334,923	96,869	417,443
NASF/Credit Hour	2.02	2.33	5.07	1.68	2.66
NASF/Enrollment^	30.34	35.79	97.18	25.53	46.76
GSF/Enrollment^	45.5	54.6	160.8	36.9	67.9

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

**Excludes Chicago City Colleges and State Community College.

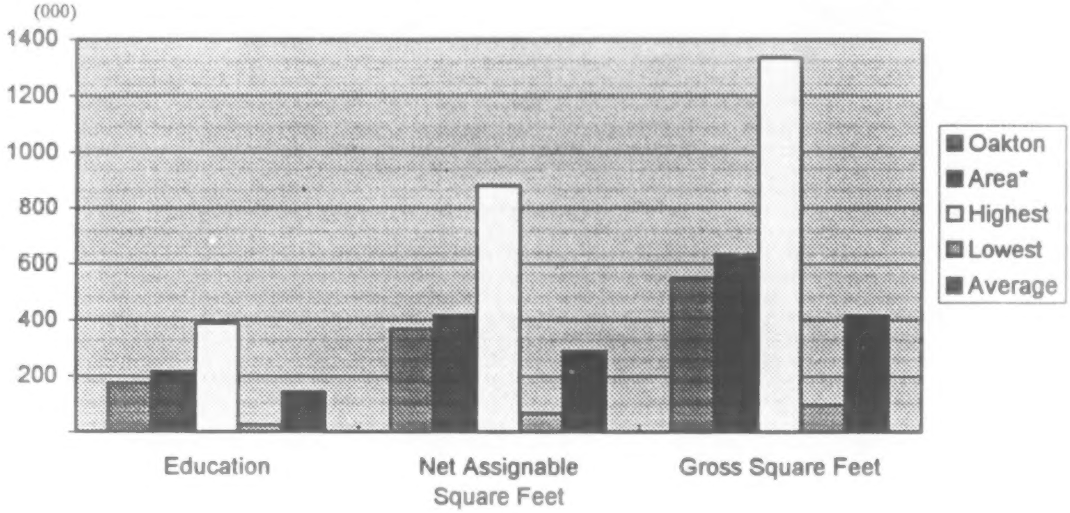
^Fall term headcount enrollment.

SOURCE: ICCB Data and Characteristics

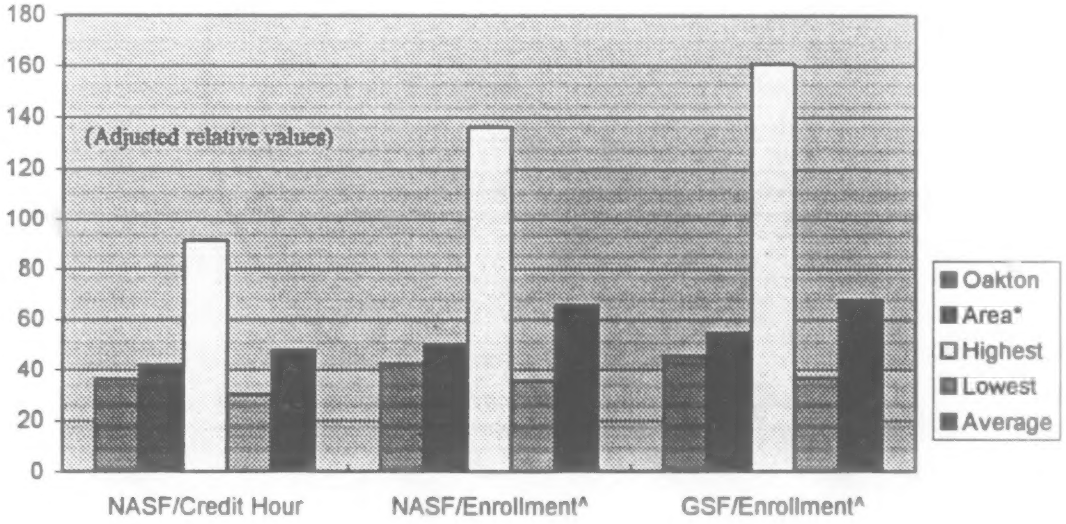
OAKTON COMMUNITY COLLEGE
Community College District No. 535

Comparison of Facilities and Use
Fiscal Year 1995 Square Footage Data

Comparison of Education, Net Assignable, and Gross Square Footage



Comparison of Square Footage Data to Enrollment Data



OAKTON COMMUNITY COLLEGE

Community College District No. 535

History and Comparison of Utility Costs
Latest Available Data

These tables present a history of utility costs for the last ten years among the community colleges and selected additional analysis of utility cost data. Utility costs include natural gas, electricity, coal, fuel oil, water, and sewage services. Utility costs can vary significantly from one year to the next based upon climate conditions and other factors such as age of the facility, number of buildings, and type of fuel used, so conclusions about energy efficiency among the colleges should be drawn with care. Analysis does indicate that there is no fignificant difference in energy costs based upon geographical location within the state. The ten year average will tend to mediate weather extremes but does not account for inflation or other factors.

Fiscal Year	Oakton	Local Area* Average	State Highest	State Lowest	State Average
History of Utility Costs per Gross Square Foot					
FY 1986	1.53	1.70	2.58	0.17	1.47
FY 1987	1.44	1.56	2.43	0.73	1.38
FY 1988	1.35	1.47	2.19	0.87	1.36
FY 1989	1.33	1.47	2.08	0.86	1.36
FY 1990	1.48	1.61	1.90	0.84	1.42
FY 1991	1.42	1.55	2.32	0.85	1.40
FY 1992	1.65	1.78	2.22	0.81	1.51
FY 1993	1.53	1.70	2.12	0.84	1.43
FY 1994	1.75	1.63	2.13	0.83	1.43
FY 1995	1.57	1.54	1.97	0.44	1.46
10 Year Average	**1.51**	**1.60**	**2.11**	**0.84**	**1.39**
Additional Utility Comparisons					
FY 95 Utility Cost per Credit Hour	4.76	5.50	7.45	2.10	4.90
FY 95 Utility Cost per Student Headcount	71.28	84.12	142.82	28.25	85.48

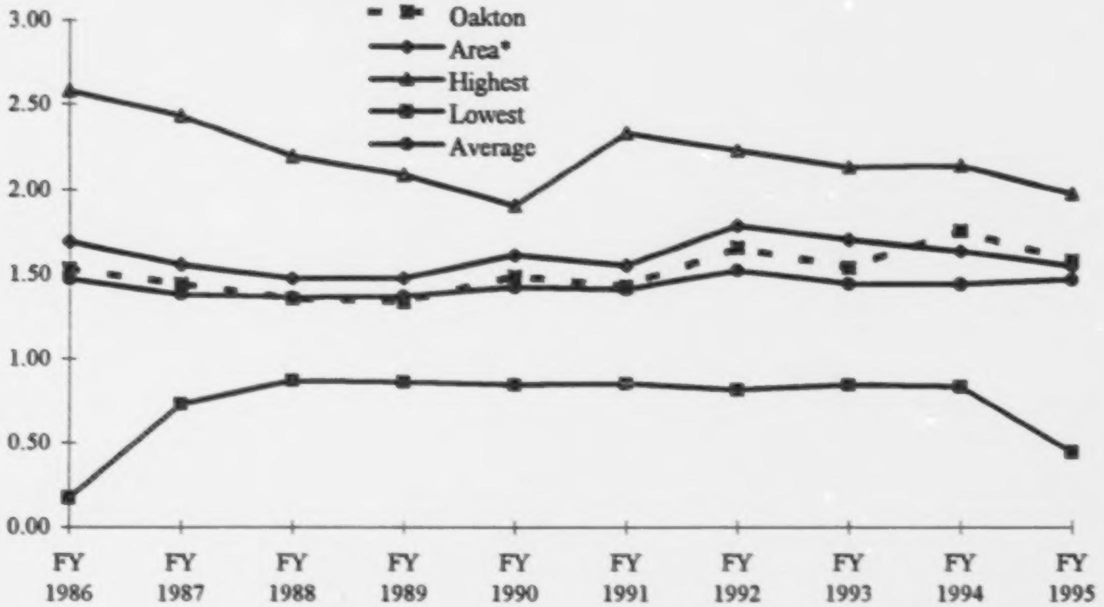
*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

SOURCE: ICCB Data and Characteristics and other ICCB reports

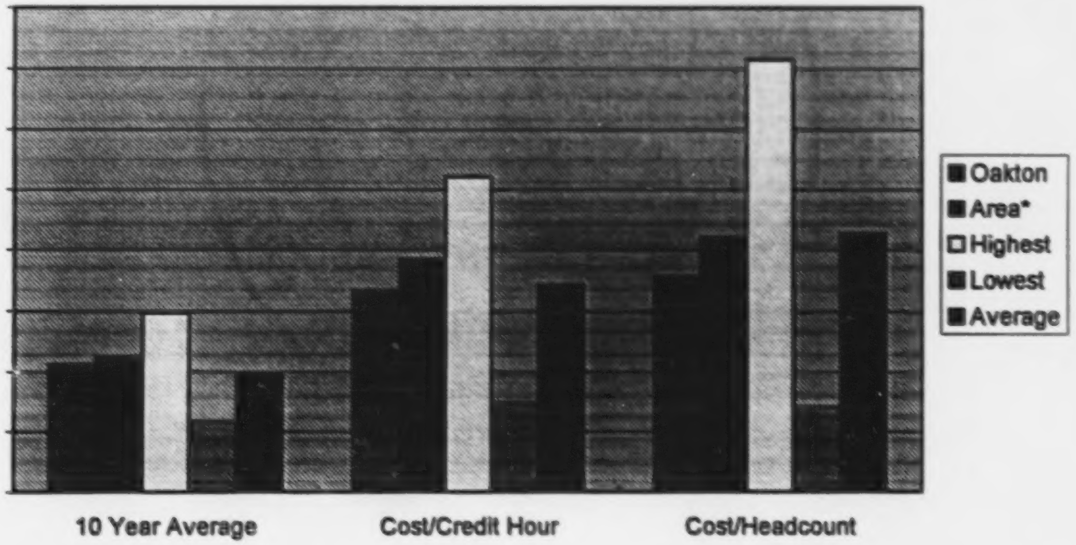
OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Utility Costs per Gross Square Foot



Additional Utility Costs Comparisons



Note: Data artificially adjusted for this chart for comparative purposes only.

Appendix

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Description of Functional Areas and Programs

Current Unrestricted Funds Group

The College's structural organization is similar to that of most community colleges; similar functions and programs are grouped to facilitate coordination and control of activities in furtherance of the College's mission. The financial structure generally follows this functional organization concept. Refer to the various organization charts for specific structural information. The listing below, with the exception of the Office of the President, generally follows the College's chart of accounts structure used by the budget and the general ledger. Individual instructional programs are not included. *Those interested in descriptions of instructional programs and/or classes should refer to the current College Catalog.*

Education Fund

Office of the President

The President provides leadership, direction, and guidance for all aspects of the College's activities and operations and provides administrative focus for the academic programs, student development, community services, and business services of the College within policies approved by the Board of Trustees. The President implements and emphasizes continuous program evaluation and coordinates strategic planning for the College as a whole. The Director of Personnel Services, Senior Director of Research Curriculum Planning/Executive Assistant to the President, and Associate Vice President for Information Technology report directly to the President.

Instructional Administration

Instructional administration encompasses the functions of establishing, conducting, and evaluating the entire instructional program at the College. This includes curricular review and expansion, management of the articulation process, coordinating academic strategic planning within the College, and development and implementation of special instructional services to selected students within the general student population, e.g., the Honors program and Alternative Education.

The Office of the Vice President for Academic Affairs is included in the budget category of instructional administration. It is through this office that the functions of instructional administration are implemented and coordinated.

Included in instructional administration are the offices of the four deans, each with responsibility for coordinating the instructional program areas assigned to the academic divisions. Activities include providing administrative support to the faculty and classes; supervising and evaluating faculty performance, training, and professional development; and coordinating, implementing, and reviewing of specific classes and disciplines. The academic divisions are Science and Allied Health; Mathematics and Technologies; Communications, Humanities, and Fine Arts; and Business, Social Science, and Services.

Educational Services provides site supervision of the educational programs of the Ray Hartstein Campus and all off-campus sites. This function also includes assistance in curriculum development, staffing, and strategic planning, as well as shipping and receiving, duplicating, mailroom, secretarial support for faculty, and supply distribution services.

The Research function includes development, design, implementation, analysis, and presentation of research relating to instructional and support program evaluations. Research is also responsible for coordinating and managing the academic details of the College's strategic planning process.

The Honors program provides the academically talented student with the opportunity to take especially challenging courses in preparation for transfer. Emphasis is placed on small classes, enriched curricula, and creating a sense of community among the students.

Staff Development provides administrators, faculty, and staff with opportunities to acquire new skills or to improve old ones. It allows employees to broaden their perspectives in both the theoretical and practical developments in their fields.

Alternative Education focuses on media-based courses, Weekend College, and the Field Studies Program. Alternate instruction methods include broadcast television, closed circuit viewing, and checkout of instructional media for home use.

Academic Support

Academic support functions include those activities which directly support instruction but are not, in and of themselves, instructional. Activities include the full range of library services, instructional support services, television production services, and audiovisual services.

Library services include circulating materials, updating and maintaining the library's collection of books, periodicals, and other materials, and classifying all resident reference materials. Library services also include some electronic reference capabilities such as CD-ROM and on-line database searches.

The area of Instructional Support Services includes non-native student services, individual and small group tutoring in study skill and content areas, assessment testing services, and developmental education services. Limited academic advising services are also available.

Television Production Services coordinates teleconferences and local television productions for classroom use. It also includes management of the College's television studio.

Audiovisual Services include the maintenance, scheduling, and distribution of equipment, both on and off campus. Another major responsibility is assistance to faculty and students in selecting, previewing, ordering, and use of audiovisual materials.

Library and Television Services Administration is responsible for the development, implementation, and coordination of activities within these two functional areas. Of particular importance is the continuing emphasis on implementing technological enhancements to service to the College.

NSHEC Support includes the College's portion of the North Suburban Higher Education Consortium video-conferencing education program. This cooperative education program allows students to register for classes/programs at remote locations and attend class through the use of video-conferencing technologies rather than having to travel to the home school location.

Student Services

Student Services includes those activities which support the student outside the classroom and which are designed to enhance and facilitate the development of students within the College community. Service functions include student and career counseling services, health services, admissions and enrollment, and student activities.

Registration and Records has overall responsibility for planning and implementing registration and records services for the College, including processing of transcripts, graduation audits, processing class lists and grade sheets, and processing registration transactions. This function includes planning and administering the financial aid program.

Enrollment Management activities include planning, organizing, coordinating, and implementing recruiting, marketing and admissions efforts throughout the student, adult, and business populations of the district. It also includes coordinating College-wide enrollment management efforts.

The Student Affairs activities include counseling, advising, programming, and college-wide functions of student development, encompassing educational, career, and personal counseling. Vocational interest testing, academic advisement, and personal development activities are available to all students.

Health Services offers a variety of services to individuals ranging from consultation, laboratory testing, physical exams, and emergency treatment to referral. To promote health education and health awareness, Health Services provides seminars, lectures, training opportunities, health screenings, films, and printed materials.

The Career Placement service assists both currently enrolled students and graduates in meeting full-time, part-time, and summer employment needs. To effectively realize their career plans, students receive help in clarifying goals and objectives related to their life and work values, abilities, needs, and interests.

Student Activities provides experiences for cultural, social, and intellectual individual growth to augment classroom experiences. Development and coordination of student organizations and special interest groups within the framework of college policies and procedures is part of this function.

Student Affairs Administration provides leadership, coordination, and supervision of those offices which provide delivery of services to and maintenance of records for students. These activities include student and counseling services, career placement, health services, athletics, enrollment management, financial aid, registration and records, and student activities.

Public Services

The Public Service function is designed to provide students and residents of the College district facilities and expertise outside the academic realm. It includes seminars, workshops, forums, and other non-academic services.

The Community Programs office makes available to students and other constituencies of the College community services and cultural events not otherwise provided by the College. The career fair and art show openings are just two of the many activities of this function.

The Visual Arts Center serves to focus community attention on the visual arts with displays of student artwork and exhibitions by professional artists both from the community and throughout the country.

Community Services provides coordination and development of programs and services designed to meet the needs of the community. Typical activities include the Lecture Series, the Older Adults Program, Oakton Affiliates, and the OCC Alumni Association.

The Performing Arts Center is a multi-purpose facility program which recognizes the interest of both the College and the community in all aspects of the performing arts. Emphasis is directed toward developing, housing, staffing, and maintaining a variety of on-going performing arts events as well as making possible a solid support system for specialized meetings, seminars, and practical workshops.

Operation and Maintenance of Plant

Operations and Maintenance of Plant includes those activities which provide for the safe and proper operation of the campus facilities. It includes only transportation activities in the Education Fund.

The Transportation program maintains and schedules College vehicles for athletic events, field trips, and other College activities.

General Administration

General Administration includes those activities devoted to the general regulation, direction, and daily operation of the College. Although not functionally a part of General Administration as such, the Office of the President is budgeted in this program category.

College Development is responsible for coordinating College efforts to apply for, secure, and administer federal, state, and other grants in accord with College objectives. This office also develops and solicits alternate, or non-traditional, sources of funding and provides liaison with the OCC Educational Foundation.

The Office of the Vice President for Business and Finance manages the business, finance, and facility areas of the College. The Vice President also serves as the Treasurer of the Board of Trustees. The Budget Office is a part of this office.

Accounting Services accounts for the receipt and disbursement of funds and recording the financial transactions of the College. This office provides financial guidance to the various segments of the College community and prepares the comprehensive annual financial report.

Business Services manages the functional business service activities of the College. These activities include purchasing, shipping and receiving, printing services, food service, and the bookstore.

Personnel Services manages a comprehensive system of personnel administration, including the direction of the employment function, compensation, administration of benefits, training and development, and labor relations. This office is a resource for all except student employees with regards to personnel-related issues. The Director reports directly to the President.

Community Relations develops and coordinates College publications and promotional efforts to facilitate public awareness of the College. Another activity involves communicating with the residents of the district by means of the press and other media.

Campus Support was combined with Educational Services beginning with Fiscal Year 1995.

General Institutional

The General Institutional category includes costs and activities not readily assignable to other organizational categories or which apply to the institution as a whole. It includes Board of Trustees costs, commencement, and certain institutional expenses.

The Board of Trustees, whose members are elected by the people of the District, exercise legal control of the College under the laws of the State of Illinois. It sets the policies by which the College is governed, authorizes all significant financial transactions, and approves the financial plan of the College.

Institutional Memberships/Accreditation includes memberships in professional and educational associations which are maintained for recognition and accreditation of the institution as a whole.

Campus Services was changed to Central Services and includes general institutional support to offices of the College. These services include shipping and receiving, central supplies services, and mailroom functions. Printing services were moved to the Auxiliary Enterprises Fund in conformance with the ICCB requirements on uniform financial reporting.

The Switchboard function was renamed to Telecommunications Services and moved to the Auxiliary Enterprises Fund in conformance with ICCB requirements on uniform financial reporting.

Other institutional expense includes expenses which are distributed throughout the institution but recorded in a central account for budgetary control. Included are a series of accounts recording some fringe benefit expenses and allocation of those expenses to all areas of the College.

The Commencement program records the costs of the commencement ceremony held each May for the purpose of awarding diplomas and certificates to graduates.

Chargebacks and Contingency includes the cost of district students attending other community colleges for programs not offered by the College. Contingency funds are set aside for unforeseen expenses occurring during the year.

Operations and Maintenance of Plant Fund

The Operations and Maintenance of Plant Fund includes those activities designed to maximize the life of the physical facility in an economical manner and to provide the facility planning and maintenance management necessary to meet the institutional educational objectives. Additional activities include building maintenance and grounds maintenance. The fund records receipts of rental property and property insurance costs and records utilities costs such as gas, water and electricity. The main objective of the Operations and Housekeeping program are the cleanliness and sanitation of the campus buildings. The appearance of College facilities has a definite bearing on the morale of its users, student achievement, and the ability to market the College to potential students and other campus visitors.

Auxiliary Enterprises Fund

The Auxiliary Enterprises Fund encompasses those programs other than instruction for which a fee is charged for the use of the services or products or which engage in buying and selling as intrinsic activities. Programs include the Institute for Business and Professional Development, the Bookstore, and the Computer Center.

The Computer Center supports administrative computing by providing hardware, software, and technical expertise. The Computer center provides both local area network and mainframe services.

Instructional Technology Administration services include the development and implementation of the institutional academic computing plan, training for faculty in academic computing areas, and assistance in developing technological enhancements to the instructional curricula. This office also installs, staffs, supervises, and maintains the academic computing network and computer labs.

The Alliance for Lifelong Learning (formerly MONNACEP) is a joint program operating under agreement between Oakton Community College District 535, Maine Township High School District 207, Niles Township High School District 219, and Northfield Township High School District 225. The objective of Alliance is to serve the community through conveniently scheduled non-credit courses, and other educationally and culturally enriching activities such as seminars, symposiums, workshops, concerts, and film series. As required by state law, both Alliance's revenues and expenditures are included in Oakton's budget because the College is, by agreement, the Administrative District for Alliance.

The Bookstore provides learning materials and supplies necessary for the learning process, making them available to the students at minimal cost. The Bookstore also provides ancillary materials to students such as limited College-related clothing items, magazines, cards, and other sundries.

Intercollegiate Athletics helps to promote the total development of the individual by providing students the opportunity to participate in a comprehensive athletics program. A good athletics program can provide opportunities for students to exercise leadership, cooperation, and the elements of fair play, which are valuable assets in society. A new part of this program is the Fitness Center.

The Early Childhood Education Laboratory School provides day care services to College employees and the general public and also serves as the primary practicum teaching facility for the Early Childhood Education instructional program.

The Institute for Business and Professional Development provides credit and non-credit courses, seminars, workshops, and conferences for business, industry, and government to help these organizations solve their critical employee training problems and stimulate economic development. Through the Institute, business, industry, and government organizations have access to all of the resources and services of the College.

The Telecommunications services program provides telecommunications services to the College. These services include monitoring and operating the internal telecommunications system and operating the switchboard to service calls coming into the College.

The Printing Services function provides printing services to all areas of the College, using offset and photocopy printing techniques and capabilities, as well as printing and production advice and guidance to College personnel.

Other programs included under Auxiliary services are the employee computer purchase plan, office equipment maintenance, teleconferencing productions, and other small programs. Each has a very specific purpose and narrowly defined program definition.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Degrees and Certificates Awarded by the College

ASSOCIATE DEGREES

Associate in Arts
Associate in Science
Associate of Science in Engineering

While Oakton does not offer specific majors within the associate in arts degree, courses from the following disciplines can be selected to satisfy the elective education requirements according to each student's interest and intended major at the bachelor's degree level.

- Anthropology
- Art
- Biology
- Chemistry
- Communications
- Computer Science
- Earth Science
- Economics
- Engineering
- English
- Foreign Languages
- General Business/Business Administration
- General Science
- Geography
- History
- Humanities
- Journalism
- Liberal Arts
- Mathmatics
- Music
- Natural Science
- Philosophy
- Physical Education
- Physics
- Political Science
- Psychology
- Social Science
- Sociology
- Speech
- Theater

Associate in Applied Science
Associate in Occupational
Associate in Vocational

- Accounting
- Air Conditioning, Heating, and Refrigeration Technology
- Applications Programmer
- Architectural Technology
- Automotive Technology (Apprenticeship)
- Biomedical Electronics Technology
- Construction Management
- Early Childhood Education
- Electronic Technology
- Facilities Operation and Engineering
- Financial Services
- Fire Science Technology
- Food and Beverage Operations Management
- Hotel Management
- International Trade
- Investment Economics and Analysis
- Law Enforcement
- Machine Technology (Apprenticeship)
- Management and Supervision
- Manufacturing Technology
- Marketing Management
- Materials Management
- Mechanical Design/CAD
- Medical Laboratory Technology
- Health Information Technology
- Microcomputer Processing
- Nursing
- Office Systems Technology
- Physical Therapist Assistant
- Real Estate

OAKTON COMMUNITY COLLEGE

Community College District No. 535

CERTIFICATES

Accounting Associate
Administration and Office Management
Administrative Assistant
Advanced LAN Management
Architectural CAD
Architectural Interior
Architectural Technology (Apprenticeship)
Automotive Service Excellence
Automotive Technology
Bed and Breakfast Operations Management
Bookkeeping
Business Marketing
Certified Professional Secretary
Coding
Computer-Aided Design
Computer Information Systems
Construction Management
Desktop Design
Desktop Publishing
Early Childhood Education
Early Childhood Education: Administration
Early Childhood Education: Preschool Ages 3 - 5
Early Childhood Education: Infants and Toddlers
Electronic Computer Technician
Electronics Servicing
Electronics Technology
Facilities Maintenance
Financial Services/Credit Management
Financial Services/Banking
Financial Services/Investment Management
Financial Services/Investment Analysis
Fire Science Technology
Food and Beverage Operations Management
Hotel Management
Human Services
International Trade
Industrial Maintenance
International Marketing
LAN Engineering
LAN Management
Law Enforcement
Machine Technology
Management and Supervision
Manufacturing Materials Management
Manufacturing Technology (Apprenticeship)
Marketing Management
Materials Management
Mechanical Design/CAD
Medical Billing
Medical Office Management
Medical Record Coding
Medical Transcriptionist
Microcomputer Programming Specialist
Microcomputer Support Specialist
Microcomputer User
Office Information Processing Specialist
Phlebotomy
Professional Selling Skills
Promotion Management
Purchasing Management
Real Estate
Residential Comfort Control
Retailing for the Entreprenuer
Retailing Merchandise Management
Sales Management
Services Industries Materials Management
Small Business Marketing
Substance Abuse Counseling
Transportation Materials Management

Each degree program has distributive general education and general elective or career curricula requirements which provide the special emphases unique to each program. In the Associate in Arts and Associate in Science degrees, the distributive general education courses and their transferability to four-year colleges and universities are particularly important. This core of general education courses is designed to provide all students with a common academic experience to equip each individual to live effectively as an educated person in our society.

Adoption of Resolution Setting Forth Tax Levies for 1995

This Resolution sets forth the levy recommended at the November Board meeting.

DEH/cja
12/8/95

President's Recommendation:

That the Board adopt the following resolution:

"Be it resolved by the Board of Trustees of Community College District 535, County of Cook and State of Illinois, as follows:

> SECTION 1: That the sum of Eighteen Million Two Hundred Thousand Dollars ($18,200,000) be levied as a special tax for Educational purposes; and the sum of Three Million Eight Hundred Thousand Dollars ($3,800,000) be levied as a special tax for Building purposes; and the sum of One Million Dollars ($1,000,000) be levied as a special tax for Tort Liability purposes; and the sum of Forty-five Thousand Dollars ($45,000) be levied as a special tax for Financial Audit purposes on the equalized assessed value of the taxable property of Community College District 535, County of Cook and State of Illinois, for the year 1995 to be collected in the year 1996.
>
> SECTION 2: That the Secretary of the Board of Trustees of Community College District 535, County of Cook and State of Illinois, is hereby authorized and directed to file a Certificate of Levy in substantially the form that is attached hereto with the County Clerk of Cook County, Illinois, on or before the last Tuesday of December 1995.
>
> SECTION 3: That this resolution shall be in full force and effect from and after its passage, approval and filing, as provided by law.
>
> SECTION 4: That the Chairman is authorized to execute the attached Certificate of Compliance with the Truth in Taxation Act."

AGENDA ITEM 12/95-3
2 of 4

Adopted this 12th day of December, A.D. 1995

AYES: Wadhwa
Mader
Golberg
Hall
Hartstein
Hill
Walker

NAYS: --

ABSENT: --

J Wadhwa
Jody Wadhwa, Chair
Board of Trustees
Community College District 535

ATTEST:

L. Golberg
Larry Golberg, Secretary
Board of Trustees
Community College District 535

CERTIFICATE OF TAX LEVY

Community College District Number 535, County of Cook and State of Illinois
Community College District Name: **OAKTON COMMUNITY COLLEGE**

We hereby certify that we require:

The sum of *$ 18,200,000.00*	to be levied as a tax for educational purposes, and
The sum of *$ 3,800,000.00*	to be levied as a tax for operations and maintenance purposes, and
The sum of *$ 1,000,000.00*	to be levied as a special tax for tort liability insurance purposes, for property insurance purposes, for Medicare insurance purposes, for worker's compensation and occupational disease insurance purposes, and for unemployment insurance purposes, and
The sum of *$ 45,000.00*	to be levied as a special tax for financial audit purposes on the taxable property of our community college district for the year 1995.

As requested by Chapter 120 (Paragraph 643, Section 162), our Fiscal Year 1996 budget resolution and the Chief Fiscal Officer's certified estimate of anticipated revenues for Fiscal Year 1996 are either attached to this document or have been submitted to you previously.

Signed this *12th day of December 1995.*

Secretary of the Board of Said Community College District

Chairman of the Board of Said Community College District

When any community college district is authorized to issue bonds, the community college board shall file in the office of the county clerk in which any part of the community college district is situated a certified copy of the resolution providing for their issuance and levying a tax to pay them. The county clerk shall each year during the life of a bond issue extend the tax for bonds and interest set forth in the certified copy of the resolution. *Therefore, to avoid a possible duplication of tax levies, the community college board should not include in its annual tax levy a levy for bonds and interest.*

Number of bond issues of said community college which have not been paid in full: *one (1).*

This certificate of tax levy shall be filed with the county clerk of each county in which any part of the community college district is located on or before the last Tuesday in December.

DETACH AND RETURN TO COMMUNITY COLLEGE DISTRICT

This is to certify that the Certificate of Tax Levy for Community College District Number 535, County of Cook and State of Illinois, on the equalized assessed value of all taxable property of said community college district for the year 1995 was filed in the office of the County Clerk of this county on ______________________________ 1995.

In addition to an extension of taxes authorized by levies made by the board of said community college district, an additional extension will be made, as authorized by resolutions on file in this office, to provide funds to retire bonds and pay interest thereon. The total amount, as approved in the original resolution, for said purpose for the year 1995 is $______________________________.

Said community college district also has complied with the requirements of Chapter 120 (Paragraph 643, Section 162).

County Clerk

Date

County

AGENDA ITEM 12/95-3
4 of 4

STATE OF ILLINOIS)
)SS
COUNTY OF COOK)

CERTIFICATE OF COMPLIANCE WITH THE TRUTH IN TAXATION ACT

Jody Wadhwa, being first duly sworn on oath, certifies as follows:

1. That he is duly elected, qualified and acting as Chairman of the Board of Trustees of Community College District 535, County of Cook and State of Illinois, a body politic and corporate (the Board), and in such capacity is the presiding officer of the Board.

2. That the Board of Trustees has complied with the provisions of Sections 4 through 5 of the Truth in Taxation Act (Illinois Revised Statutes 1991, Chapter 120, Paragraphs 861 through 869) in the following manner:

a) On November 21, 1995, being not less than 20 days prior to the adoption of its aggregate levy, the Board determined the amount of money estimated to be necessary to be raised by taxation for the year upon the taxable property in its district.

b) Said estimate was less than 105% of the amount extended or estimated to be extended upon the final aggregate levy of the preceding year.

c) The Truth in Taxation Act does not require disclosure by publication and public hearing of the Board's intention to adopt a levy which is less than 105% of the amount extended or estimated to be extended upon the final aggregate levy of the preceding year.

d) The Board has accordingly determined that the provisions of Sections 5 through 7 of the Truth in Taxation Act are inapplicable to this levy.

3. That this certification is made in compliance with the requirements of Section 8 of the Truth in Taxation Act.

DATED this 12th day of December, 1995.

JWadhwa

Jody Wadhwa, Chair
Board of Trustees
Community College District 535
County of Cook and State of Illinois

Subscribed and sworn to before me this twelfth day of December 1995.

PATRICIA DALZELL
My Commission Expires 3-3-97

Patricia Dalzell

Notary Public

205

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Community College District 535 Announces

Public Hearing on Tentative Budget for

Fiscal Year Beginning July 1, 1996

The Board of Trustees of Community College District No. 535, County of Cook and State of Illinois (Oakton Community College), hereby gives notice that a tentative budget for said Community College District for the Fiscal Year beginning July 1, 1996, and ending June 30, 1997, will be on file and conveniently available to public inspection at the Treasurer's Office, Room 1759, 1600 East Golf Road, Des Plaines, Illinois, from and after 12:00 noon on the 24th day of May, 1996. Notice is further given that a public hearing on said budget will be held at 8:00 PM on the 25th day of June, 1996, at the Board Meeting Room, Room 1506, 1600 East Golf Road, Des Plaines, Illinois.

Larry Golberg, Secretary
Board of Trustees
Community College District 535
County of Cook, State of Illinois

MUST BE PUBLISHED:
THURSDAY
23 MAY 1996

Copy of Legal Notice Published to Announce Budget Hearings

PUBLIC HEARING

"WHEREAS the College has published a Notice of Public Hearing in the following newspapers on May 23, 1996:

Daily Herald, Des Plaines Edition
Des Plaines Times
Evanston Review
Glencoe News
Glenview Announcements
Northbrook Star
Wilmette Life
Winnetka Talk
Harwood Heights-Norridge News
Lincolnwood Review
Morton Grove Champion
Niles Spectator
Park Ridge Herald-Advocate
Skokie Review
Mount Prospect Times
Rosemont Times

and made available for public inspection from the 24th day of May, 1996, a tentative budget, that Public Hearing is now declared open, and:

Mr. Hilquist has a presentation to make.

Are there any comments from the public?

Adoption of Annual Budget for Fiscal Year 1996-97

RESOLUTION OF THE BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT 535, COUNTY OF COOK AND STATE OF ILLINOIS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 1996 AND ENDING JUNE 30, 1997

WHEREAS, on May 14, 1996, the College administration made available such tentative budget as prepared by them to the Board for its consideration, and the Treasurer of the Board thereafter caused the same to be made conveniently available to the public for inspection for at least thirty days prior to final action thereon; and

WHEREAS, on June 25, 1996, a public hearing was held by the Board as to such tentative budget, notice of said hearing having been given at least thirty days prior thereto by publication in a newspaper published in the District, and having complied with all other legal requirements,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT 535, COUNTY OF COOK AND STATE OF ILLINOIS AS FOLLOWS:

That the budget in the form attached hereto marked as Exhibit "A" and made a part hereof, which contains an estimate of the amounts available in each fund, separately, and of expenditures from each, and which the Board deems necessary to defray all necessary expenses and liabilities of this District for the fiscal year, be and the same hereby is adopted as the budget of this District for the fiscal year beginning July 1, 1996 and ending June 30, 1997.

ADOPTED this 25th day of June 1996

AYES Wadhwa

Golberg

Walker

Hartstein

Hall

Hill

NAYS --

ABSENT Mader

J Wadhwa

Jody Wadhwa, Chair
Board of Trustees
Community College District 535

ATTEST:

Larry Golberg

Larry Golberg, Secretary
Board of Trustees
Community College District 535

STATE OF ILLINOIS)
)SS
COUNTY OF COOK)

CERTIFICATE

I, Larry Golberg, certify that I am the duly elected, qualified and acting Secretary of the Board of Trustees of Community College District 535, County of Cook and State of Illinois, and that in such capacity, I am the keeper of the records and seal of the Board.

I further certify that attached hereto is a true and complete copy of that resolution entitled:

RESOLUTION OF THE BOARD OF TRUSTEES OF
COMMUNITY COLLEGE DISTRICT 535, COUNTY OF COOK
AND STATE OF ILLINOIS, ADOPTING THE BUDGET FOR THE
FISCAL YEAR BEGINNING JULY 1, 1996 AND ENDING JUNE 30, 1997,

which Resolution was adopted at a duly convened meeting of the Board held on June 25, 1996, upon the motion of

Trustee Hill, which motion was seconded by

Trustee Golberg, and the vote on such motion was as follows:

Jody Wadhwa, Chair	Aye
Amilda Mader	Absent
Joan B. Hall	Aye
Raymond E. Hartstein	Aye
Maxine Hill	Aye
Marvin Walker	Aye
Larry Golberg	Aye

Dated at Des Plaines, Illinois, this 25th day of June 1996.

Larry Golberg

Larry Golberg, Secretary
Board of Trustees
Community College District 535
County of Cook and State of Illinois

[SEAL]

OAKTON COMMUNITY COLLEGE
Community College District No. 535

Explanation of Line Item Budget Page

① This number is the program designation. The first two digits of the budget account number are the fund number. The third digit is the primary program designation. The ICCB specifies ten program identifications, one for revenues and nine for expenditures. The fourth through eighth digits are sub-program identifications and, when added to the first three digits, serve to identify all programs used in the budgeting and accounting systems. The fourth digit is frequently specified for use by the ICCB; unassigned numbers may be used as needed. The fifth through eighth digits are for local use to provide a classification of accounting and budgeting transactions by organizational unit. These four digits serve, for example, to distinguish educational programs from one another (i.e., Spanish [01112140] from Biology [01117110]).

② This entry identifies the unit of measure used for calculating unit cost. It will be either credit hours or square feet, depending on the program.

③ This entry line contains either the credit hours or square footage used for unit cost.

④ This line contains the object number (always six digits) and the description of the object. Although the first three digits are specified by the ICCB Fiscal Management Manual, some leeway is permitted within object categories for reassigning object numbers. The remaining three digits are discretionary and may be used as needed for internal budgeting, accounting, and control.

⑤ This line is a typical detail line for recording a budgeted revenue or expenditure.

⑥ This line sums the total revenues or expenditures for the program or sub-program. If the program is organized with a set of self-contained accounts (which record both revenues and expenditures in the same program listing), this figure represents a real total of revenues less expenditures.

⑦ This figure represents the unit cost for this particular program: dollars per credit hour or square foot, as applicable.

OAKTON COMMUNITY COLLEGE FINAL BUDGET 06/05/96 OPB0050 PAGE 81

① 01124220 FUND - EDUCATIONAL FUND FUNCTION - INSTRUCTION
PROGRAM - LAW ENFORCEMENT

	BREAKOUT	CURRENT YEAR DETAIL	1996-97 BUDGET	1995-96 BUDGET	1995-96 ACTUAL AS OF 04/30/96	1994-95 ACTUAL	1993-94 ACTUAL
② SEMESTER HOURS			2,100	③ 2,400	2,400	2,400	2,800
513000 INSTRUCTIONAL STAFF FULL-TIME							
PETERS, GARY	4	65,153					
O'SHEA, JAMES	4	70,807					
TOTAL INSTRUCTIONAL STAFF FULL-TIME			135,960	130,544	98,247	125,188	118,944
513010 INSTRUCTIONAL STAFF SUMMER-FULL-TIME							
FULL-TIME SUMMER SALARIES	4	23,400					
TOTAL INSTRUCTIONAL STAFF SUMMER-FULL-TIME			23,400	22,000	20,031	19,030	17,507
513120 INSTRUCTIONAL STAFF - PART TIME							
PART-TIME SALARIES	4	15,000					
TOTAL INSTRUCTIONAL STAFF - PART TIME			15,000	14,000	11,736	11,670	14,712
513200 OVERLOAD							
OVERLOAD SALARIES	4	4,000					
TOTAL OVERLOAD			4,000	4,000	2,993	3,250	0
518000 STUDENT EMPLOYEES							
ALLOCATION FROM DIV SSB	9	450					
TOTAL STUDENT EMPLOYEES			450	420	330	420	310
520000 EMPLOYEE BENEFITS							
FULL-TIME FACULTY	4	16,900					
TOTAL EMPLOYEE BENEFITS			16,900	16,000	13,334	16,000	13,384
534010 OFFICE EQUIPMENT MAINTENANCE CHARGES							
COMPUTERS - ACADEMIC	4	35					
TOTAL OFFICE EQUIPMENT MAINTENANCE CHARGES			35	90	76	90	76
539010 INSTRUCTIONAL TECHNOLOGY SUPPORT							
ACAD. COMPUTER SUPPORT CHARGE	0	3,000					
TOTAL INSTRUCTIONAL TECHNOLOGY SUPPORT			3,000	0	0	0	0
539100 OTHER CONTRACTUAL SERVICES							
CONTRACTUAL SERVICES	4	120					
TOTAL OTHER CONTRACTUAL SERVICES			120	120	20	86	189
④ 543000 SUPPLIES GENERAL							
GENERAL SUPPLIES ⑤	4	120					
TOTAL SUPPLIES GENERAL			120	110	146	110	201
552000 MILEAGE - LOCAL							
MILEAGE	4	203					
TOTAL MILEAGE - LOCAL			203	203	191	243	239
TOTAL EXPENDITURES ⑥			199,188	187,487	147,124	176,087	165,562
PER SEMESTER HOURS ⑦			94.85	78.12	61.30	73.37	59.13

166

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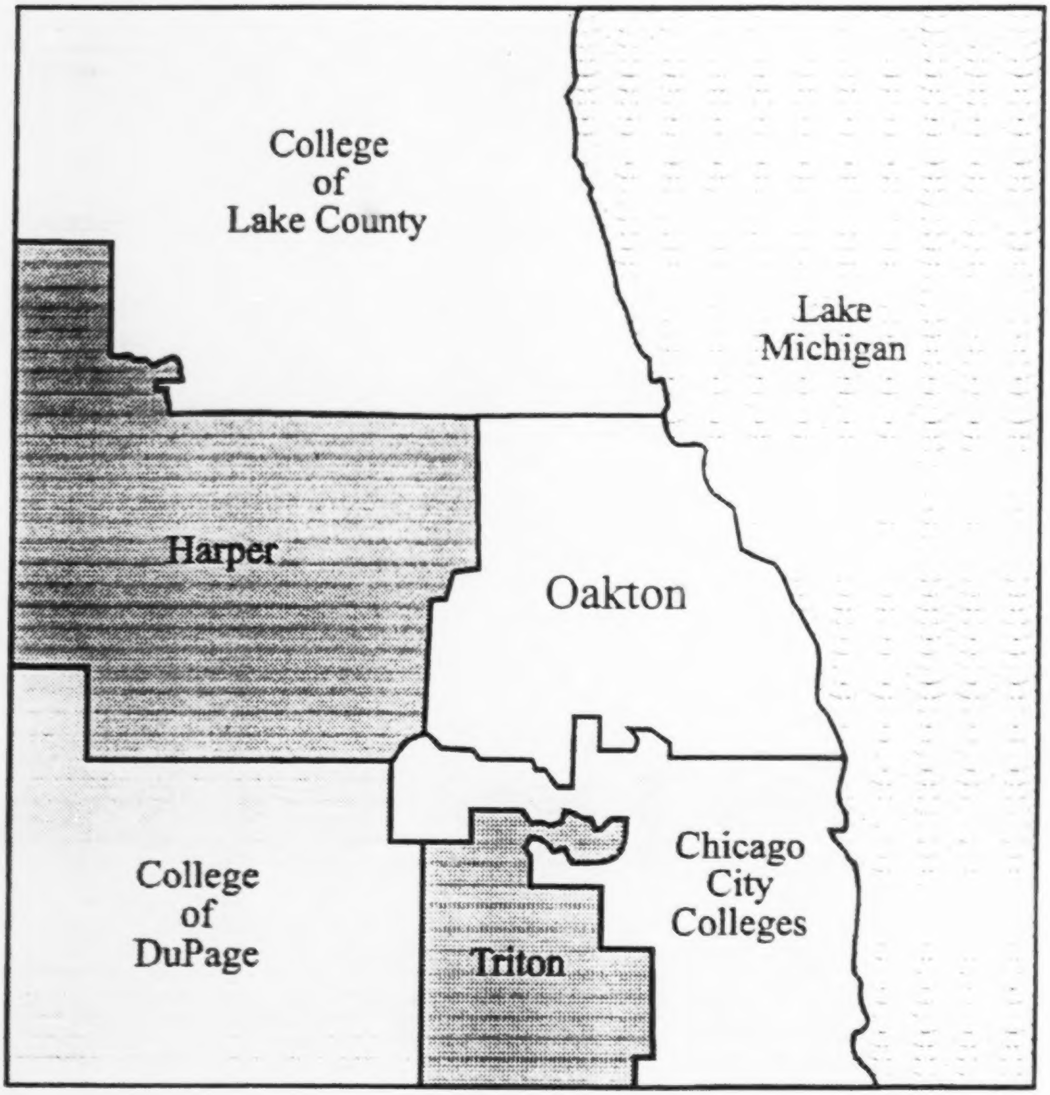

NEIGHBORING COMMUNITY COLLEGE DISTRICTS

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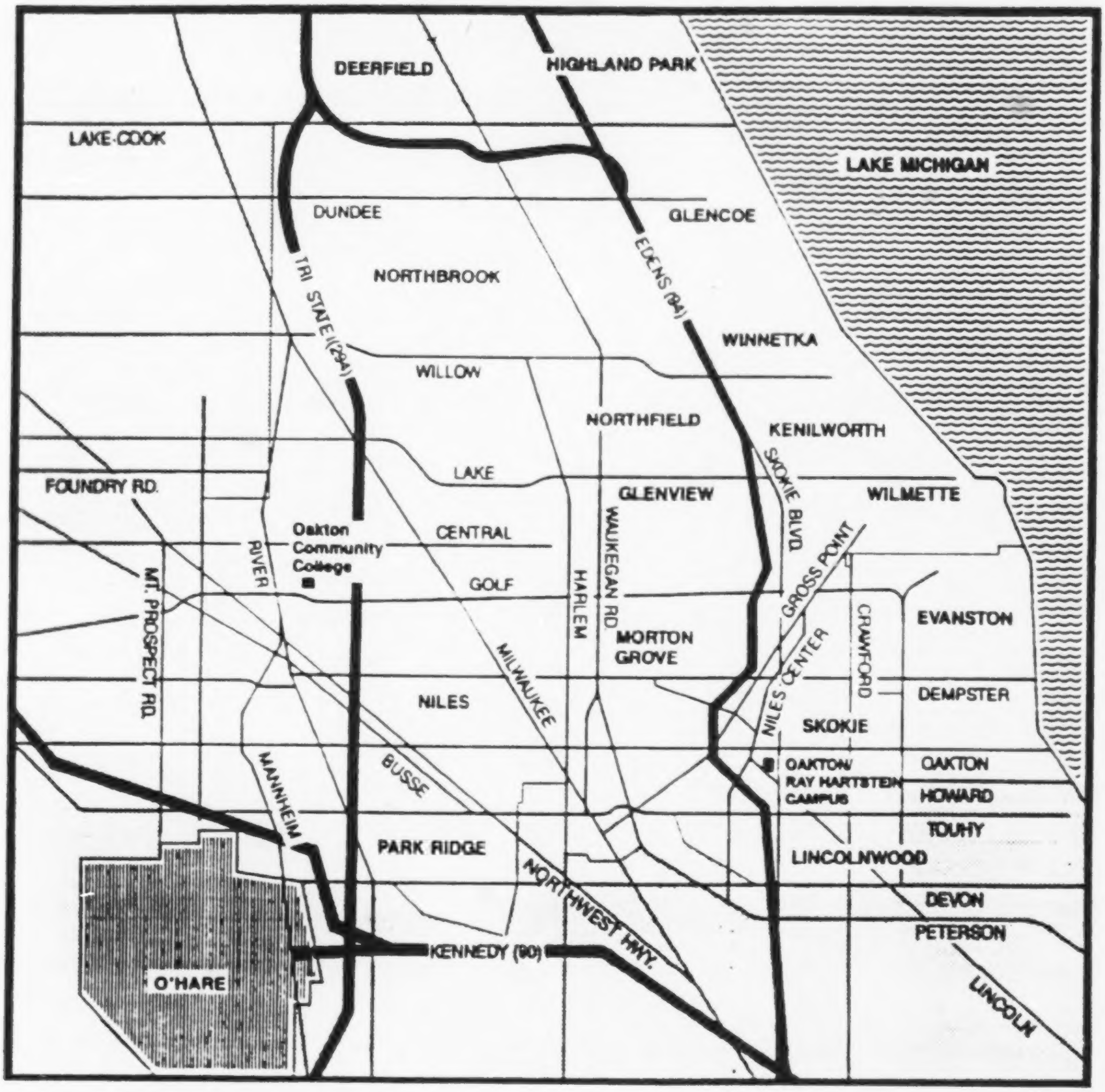
District 535 and Surrounding Area



Oakton College District 535 includes all of Evanston, Maine, Niles, Northfield, and New Trier Townships, and one square mile of Wheeling Township.

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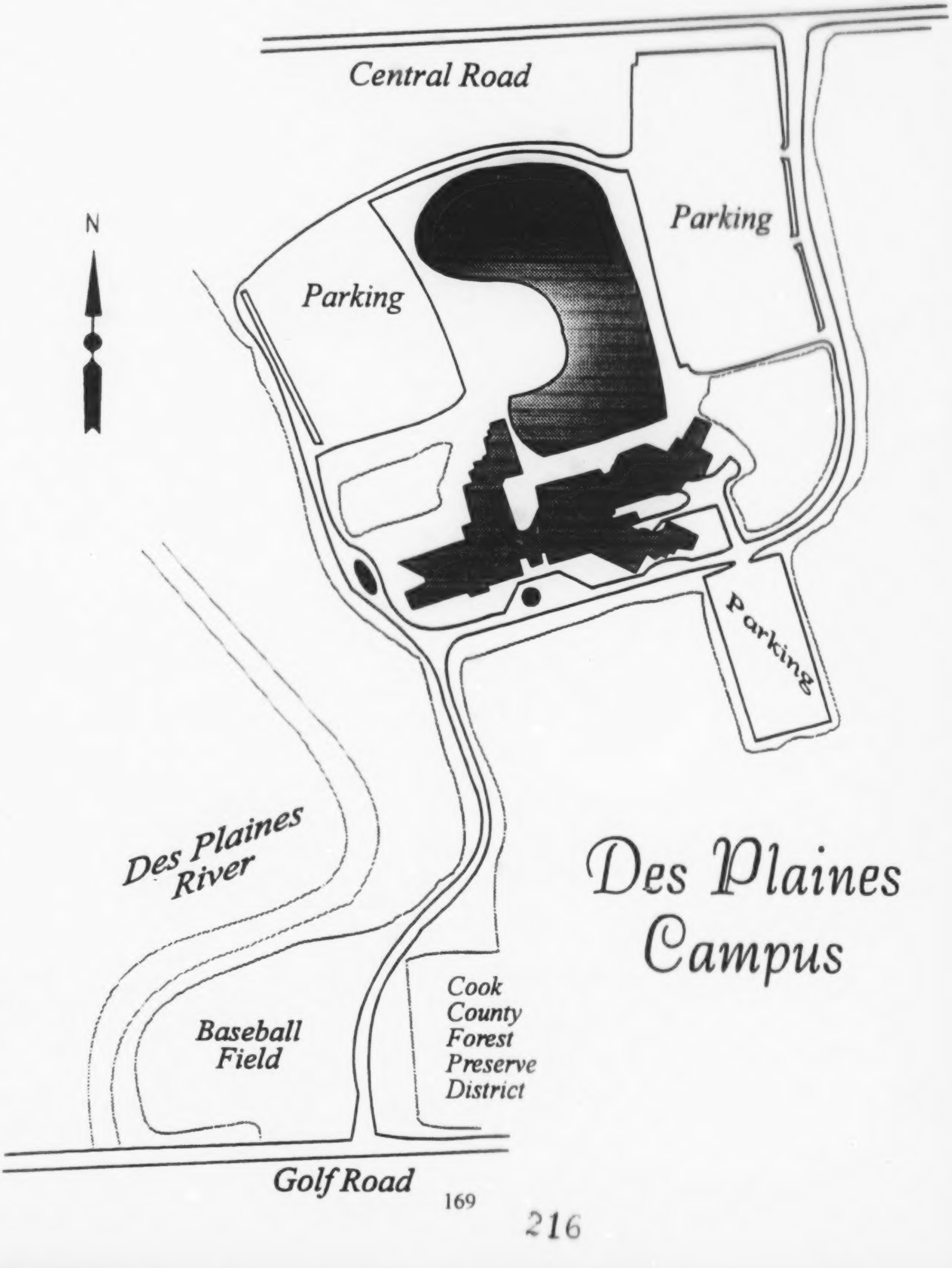
OAKTON COMMUNITY COLLEGE
Community College District No. 535



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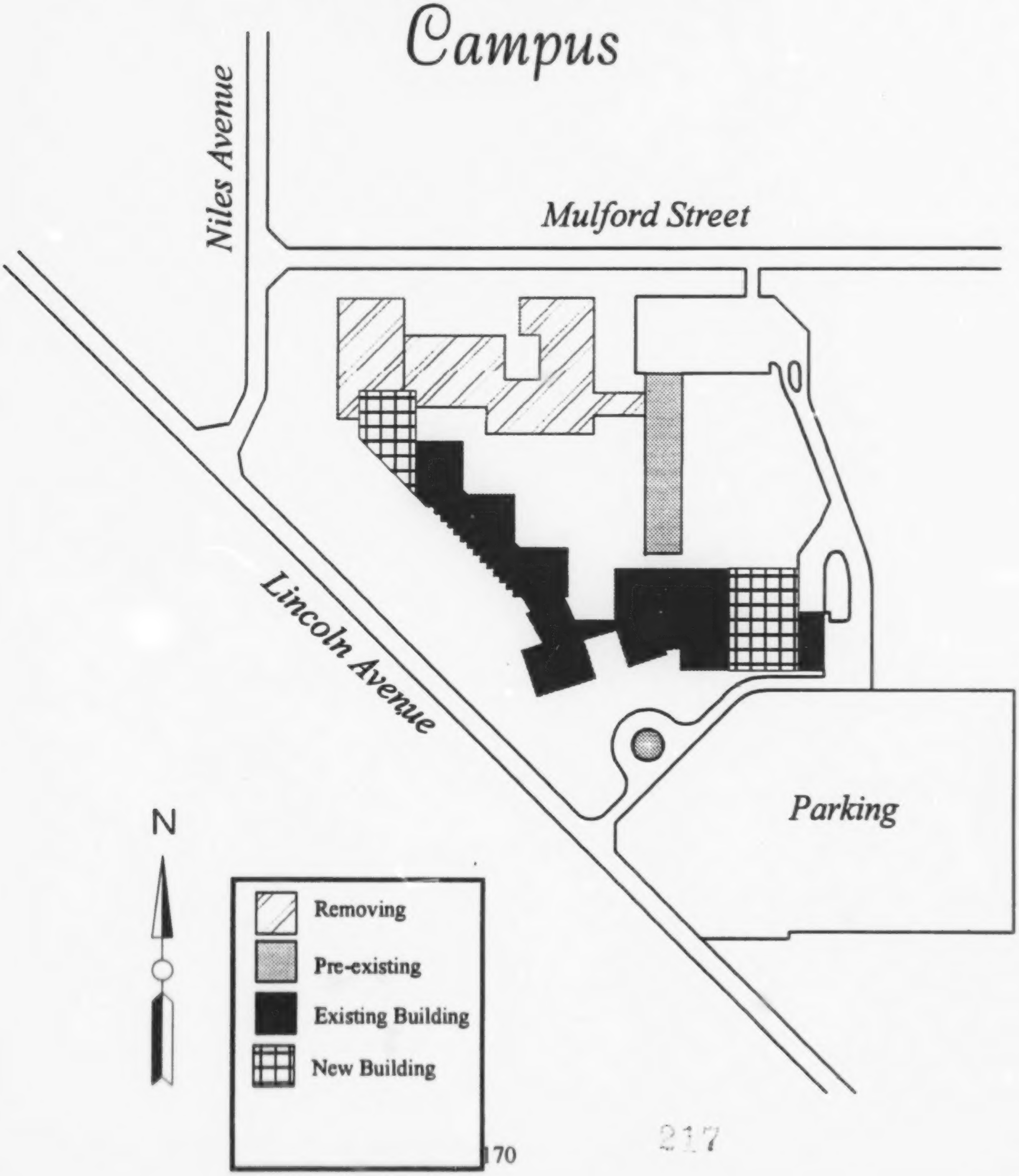
Ray Hartstein Campus



OAKTON COMMUNITY COLLEGE

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LAND USE SUMMARY

The following information details the combined land use for both campus sites of the College. Of special note is the Prairie Project. The Forest Preserve District of Cook County, with the aid of Sierra Club volunteers, College employees, Students and other friends, are working on the restoration of this 100+ year old natural prairie land. Oakton students have the fortunate use of these lands for some of the courses offered at the College.

Educational Areas		Total Campus Acreage
Buildings and Attached Structures		7
Physical Education and Athletic Fields		29.25
Other Instructional Areas		62.5
Experimental Plots	(Prairie)	1.75
Sub-Total		**100.5**
Other Areas		
Landscaped Grounds		31
Parking Lots		29
Total Number of On-Campus Parking Spaces	2189	
Roadways		7.5
Retention Pond and Drainage		25
Sub-Total		**92.5**
Total Acres		**193**
Number of Acres Reimbursed or Acquired by the State		147

OAKTON COMMUNITY COLLEGE
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GLOSSARY

NOTE: Terms which relate to FUND, OBJECT, PROGRAM, and REVENUES have been grouped under those general headings within the glossary in order to emphasize those relationships and financial groupings. All entries are listed alphabetically except for ACRONYMS, which, for convenience, are listed at the end of the glossary section.

ACADEMIC PROGRAMS (See PROGRAMS)

ACADEMIC SUPPORT (See PROGRAMS)

ACADEMIC TERM An academic term is any period of time in which course work is offered by the institution and for which students seek enrollment. The term may include a regular session or a special session or both. The College uses the semester system, which consists of the summer, fall and spring semesters. ALLiance uses a four period system consisting of summer, fall, winter, and spring semesters. In both cases, although the summer term begins at the end on one fiscal year, it is budgeted for and accounted for as if it occurred wholly in the following fiscal year.

ACCOUNT NUMBER An account number is a defined code for recording and summarizing financial transactions.

ACCOUNTING PERIOD The accounting period is a period at the end of which and for which financial statements are prepared. (See FISCAL YEAR)

ACCRUAL BASIS Accrual basis accounting is an accounting system that records revenues when earned, but not necessarily received, and expenditures when a liability is created, regardless of the accounting period in which cash payment is actually made. An encumbrance system may be used in conjunction with an accrual basis accounting system.

ACCRUED EXPENSES Expenses which have been incurred and have not been paid as of a given date are accrued expenses.

ACCRUED INTEREST Interest earned between interest dates but not yet paid is accrued interest.

ACCRUED LIABILITIES Amounts owed but not yet paid are accrued liabilities.

ACCRUED REVENUE Accrued revenue is revenue earned and not yet collected regardless of whether due or not.

ADVANCED TECHNOLOGY EQUIPMENT GRANT This state grant provides funding to assist colleges in updating curricula which have been significantly impacted by advances in technology. So-called "high-tech" equipment is usually purchased with this grant. A report to the state accounting for the expenditure of the grant is required.

APPROPRIATION An appropriation is an authorization that enables the College to make expenditures and incur obligations for a specific purpose.

ASSESSED VALUATION The assessed valuation is the value on each unit of property for which a prescribed amount must be paid as property taxes.

AUDIT An audit is an examination of the financial records of the College to obtain reasonable assurance that the financial statements prepared by the College are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It further includes an assessment of the accounting principles and procedures used and of the significant financial estimates made by management.

AUDIT FUND (See FUND)

AUXILIARY ENTERPRISES FUND (See FUND)

BOND A bond is a written promise to pay a specific sum of money, called the face value or principle amount, at a specified date (or dates) in the future, called the maturity date, and with periodic interest at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

BOND AND INTEREST FUND (See FUND)

BONDED DEBT Bonded debt is the part of the College debt which is covered by outstanding bonds.

BUDGET The budget is a controlled plan to be used in implementing the philosophy and the objectives of the College. Its development should involve maximum participation and, therefore, the aims and objectives of the College should be reflected at each level. The budget is a legal document once it has been approved by the Board.

BUILDING BOND PROCEEDS FUND (See FUND)

CASH (See REVENUES)

CAPITAL EQUIPMENT (See OBJECT)

CONFERENCE AND MEETING EXPENSES (See OBJECT)

CONTINGENCY (See OBJECT)

CONTRACTUAL SERVICES (See OBJECT)

CORPORATE PERSONAL PROPERTY REPLACEMENT TAX The CPPR tax is collected by the Illinois Department of Revenue as a replacement for the personal property tax.

COST BENEFIT Cost benefit analyses are those studies which provide the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it, or the analyses which provide the means for comparing the results likely to be obtained from the allocation of certain resources toward the achievement of alternate or competing goals.

COURSE A course is defined as an educational unit within the instructional programs dealing with a particular subject and consisting of instructional periods and one or more instructional delivery systems. Courses are generally classified by the discipline they belong to and the level of instruction. For example, EGL 101 would be a first level (year) English course and MAT 250 would be a second level (year) mathematics course.

COURSE CREDIT The number of credits that will be earned by the student for successful completion of a course is the course credit. It is generally measured in credit hours and will vary from institution to institution depending upon the type of academic term system used.

CREDIT HOUR GRANT Credit hour grants are received for courses for each semester credit hour or equivalent for students who were certified as being in attendance at midterm of the semester during the fiscal year. There are no special restrictions on the use of these funds.

CURRENT ASSETS Cash or anything that can be readily converted into cash is considered to be in the category of current assets.

CURRENT EXPENSES Any expenditures except for capital outlay and debt service are considered current expenses and include total charges incurred, whether paid or unpaid. Capital equipment expenditures assigned to programs, such as the purchase of instructional equipment, computers, or copiers, are considered to be part of current expenses.

CURRENT FUNDS Current funds account for those moneys received during the current fiscal year from revenue which can be used to pay obligations currently due and surpluses reappropriated for the current fiscal year.

CURRENT LIABILITIES Debts which are payable within a relatively short period of time, usually no longer than a year, are classed as current liabilities.

DEBT SERVICE Debt service includes expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans, which are loans payable in the same fiscal year in which the money was borrowed.

DEFERRED CHARGES Deferred charges include expenditures which are not chargeable to the fiscal year in which they are made but are carried over on the asset side of the balance sheet pending amortization or some other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

DEFERRED REVENUES Deferred revenues are those monies or entitlements which have been recognized as revenues but have not been received and are therefore not available for use. (See MODIFIED ACCRUAL BASIS ACCOUNTING)

DIRECT COSTS Direct costs are those elements of cost which can be easily, obviously, and conveniently identified with specific programs or activities, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identified with specific activities. An example of direct costs would be the faculty salaries paid from the Biology account to those faculty who teach biology courses. (See also INDIRECT COSTS.)

DISBURSEMENTS These are the actual payment of cash by the College. (See also CASH.)

ECONOMIC DEVELOPMENT GRANT The state economic development grant provides funding to be used to operate a Business Assistance Center or an economic development office. Activities include assistance in commercial or industrial expansion and/or retention and employment training services for unemployed or under employed adults to improve their job skills and assist them in seeking employment.

EDUCATION FUND (See FUND)

EMPLOYEE BENEFITS (See OBJECT)

ENCUMBRANCES Encumbrances are actual or anticipated liabilities provided for by an appropriation which is recognized when a contract, purchase order, or salary commitment is made. It reduces the appropriation to avoid expenditure of funds needed to pay anticipated liabilities or expenditures. For example, if a purchase order for $100.00 is written and chargeable against a supply account, the available balance in that account is reduced by $100.00 even though the supplies might not have been received and no payment made from the account.

EQUALIZATION GRANT Equalization grants attempt to reduce the disparity in local funds available per student among districts. Equalized assessed valuations, full time equivalent students, corporate personal property replacement tax revenue, fixed costs, and the district's program mix are considered in the equalization calculations.

EXPENDITURES Expenditures are decreases in net financial resources. Expenditures include current operating expenses, debt service, capital outlay, and any other liability which has been paid.

FACILITIES REVENUE (See REVENUES)

FEDERAL GOVERNMENT SOURCES (See REVENUES)

FINANCIAL STATEMENT A financial statement is a formal summary of accounting records setting forth the District's financial condition.

FISCAL YEAR The fiscal year is the year by or for which accounts are reckoned or the year between one annual time of settlement or balancing of accounts and another. It consists of a period of twelve months, not necessarily concurrent with the calendar year, with reference to which appropriations are made and expenditures are authorized and at the end of which accounts are made up and the books are balanced. The College's fiscal year is the period July 1 to June 30 of the following calendar year inclusive.

FIXED ASSETS Fixed assets are those assets essential to continuance of proper operation of the College. They include land, buildings, machinery, furniture, and other equipment which the College intends to hold or continue to use over a long period of time.

FIXED CHARGES (See OBJECT)

FULL-TIME EQUIVALENT For students the full-time equivalent indicator is the statistical student unit calculated by dividing all credit hours (both certificate and degree) generated at the College by fifteen credit hours for any given academic term. To determine the annual full-time equivalent student, the total credit hours for the year are divided by thirty credit hours. This is not to be confused with a full time student, which is a student who is enrolled for twelve or more credit hours per semester. For faculty the full-time equivalent is thirty instructional hour equivalents per year (lab classes are treated differently than lecture classes). For classified staff personnel the full-time equivalent is forty hours of work per week.

FUND A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to insure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, funds of similar characteristics may be combined into fund groups. Funds are established and organized for budgeting, accounting, and reporting purposes in accordance with activities and objectives as specified by donors of resources, in accordance with regulations, restrictions, or limitations imposed by sources outside the College, or in accordance with directions issued by the Board of Trustees. The funds are listed by fund number.

EDUCATION FUND **(Fund 01)**

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college. The local board of trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds, i.e., the Education Fund, the Operations and Maintenance Fund, and the Public Building Commission Operation and Maintenance Fund. Oakton's currently authorized maximum rate is seventeen and one-half cents per $100. Increases in the local maximum rate must be approved by the electorate of the college district.

OPERATIONS AND MAINTENANCE FUND **(Fund 02)**

The Operations and Maintenance Fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures; salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings. The statutory maximum tax rate is set at ten cents per $100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants. Oakton's currently authorized maximum rate is five cents per $100.

OPERATIONS AND MAINTENANCE FUND (Restricted) **(Fund 03)**

The Operations and Maintenance Fund (Restricted) fund is used to account for monies restricted for building purposes and site acquisition. This fund is also referred to as the Site and Construction Fund. Life Safety revenues and expenditures are recorded in this fund.

BOND AND INTEREST FUND **(Fund 04)**

The Bond and Interest Fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

AUXILIARY ENTERPRISES FUND **(Fund 05)**

The Auxiliary Enterprises Fund accounts for college services where a fee is charged to students/staff. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of accounts in this fund include food service, student stores, and intercollegiate athletics. Only monies over which the institution has complete control should be included in this fund.

RESTRICTED PURPOSES FUND **(Fund 06)**

The Restricted Purposes Fund is used for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the fund. ICCB grants which should be accounted for in this fund include the advanced technology equipment grant, special populations grant, economic development grant, and retirees health insurance grant.

WORKING CASH FUND **(Fund 07)**
The Working Cash Fund is used to enable the district to have on hand at all times sufficient cash to meet the demands of ordinary and necessary expenditures. This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such transfers assist operating funds in meeting demands during periods of temporary low cash balances. Payment for the principal or interest of working cash bonds should be made from the Bond and Interest Fund.

GENERAL FIXED ASSETS ACCOUNT GROUP **(Fund 08)**
The General Fixed Assets Account Group is used to record the value of plant assets.

GENERAL LONG-TERM DEBT ACCOUNT GROUP **(Fund 09)**
The General Long-term Debt Account Group is used to record long-term liabilities.

TRUST AND AGENCY FUND **(Fund 10)**
The Trust and Agency Fund is used to receive and hold funds when the college serves as a custodian or fiscal agent for another body. It is currently not used at OCC because the College has no material funds of this type. Minimum amounts of them are included in the Restricted Purposes Fund.

AUDIT FUND **(Fund 11)**
The Audit Fund is used for recording the payment of auditing expenses. The audit tax levy is recorded in this fund and monies in this fund should be used only for the payment of auditing expenses.

LIABILITY, PROTECTION, AND SETTLEMENT FUND **(Fund 12)**
Tort liability, property insurance, Medicare insurance, unemployment insurance, and worker's compensation levies should be recorded in this fund. Monies in this fund, including interest earned on the assets of the fund, should be used for payment of tort liability property, unemployment, or worker's compensation insurance or claims, or costs of participation in the Federal Medicare Program.

BUILDING BOND PROCEEDS FUND **(Fund 13)**
Proceeds from construction bonds may be recorded in the Building Bond Proceeds Fund. Expenditures are governed by the districts building bond indenture(s). The College has no building bond debt and therefore does not use this fund.

PUBLIC BUILDING COMMISSION RENTAL FUND **(Fund 14)**
PUBLIC BUILDING COMMISSION OPERATIONS AND MAINTENANCE FUND **(Fund 15)**
The College has no facilities built by the Public Building Commission and therefore does not use either of the Public Building Commission funds.

FUND EQUITY The fund equity is the balance of a fund after all liabilities have been deducted from the assets of the fund.

GENERAL ADMINISTRATION (See PROGRAM)

GENERAL MATERIALS AND SUPPLIES (See OBJECT)

INDEPENDENT OPERATIONS (See AUXILIARY ENTERPRISES FUND)

INDIRECT COSTS Indirect costs are those elements of cost necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service. (See also DIRECT COSTS)

INSTRUCTIONAL ADMINISTRATION (See PROGRAM)

INSTITUTIONAL SUPPORT (See PROGRAM)

INSTRUCTION Instruction includes those activities which deal directly with teaching or aid in the teaching process. Instruction costs include not only salaries and benefits for instructional personnel but also the personnel, materials, equipment, and other costs which are necessary to plan, implement, and manage the instructional program.

INTERFUND TRANSFERS Interfund transactions are for transfer of monies between funds. Monies may not be transferred between funds except by the same procedure as that used to approve the budget, including public notification, publication, inspection, and comment. Interfund transfers are usually part of the overall budget plan and are built into the budget at the time of its approval by the Board of Trustees.

INTERNAL CONTROL The purpose of internal control is to safeguard the use of public funds and to protect the public trust on behalf of the College.. Internal controls are those activities and organizational preparations designed to insure effective accounting control over assets, liabilities, revenues, expenditures and any other activities associated with the finance and accounting actions of the College. Some of the precautions instituted by internal control are insuring that no single individual can perform a complete cycle of financial operations and that procedures of the finance and accounting system are specific and monitored. Internal control also requires designated levels of authorization for all actions under the system.

INVESTMENT REVENUE (See REVENUES)

INVESTMENTS Investments are securities or other properties in which money is held, either temporarily or permanently, in expectation of obtaining revenues. Legal investments for community college funds are governed by state statute, which allow current operating funds, special funds, interest and sinking funds, and other funds belonging to or in the custody of the College, including restricted and nonrestricted funds, to be invested. Bonds, treasury bills, certificates of deposit, and short-term discount obligations issued by the Federal National Mortgage Association are some of the types of investments which are permitted by law.

LOCAL GOVERNMENT SOURCES (See REVENUES)

MODIFIED ACCRUAL BASIS ACCOUNTING Modified accrual basis accounting is any accounting system that records revenue when susceptible to accrual both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Expenditures other than interest on long-term debts generally are recognized when the related fund liability is incurred. Commonly, this term is used to describe accounting in accordance with NCGA Statement 1 and related interpretations. An encumbrance system may be used with a modified accrual basis accounting system.

NET EXPENDITURE A net expenditure is the actual cost incurred by the College for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

NET REVENUE Net revenue is defined as the balance remaining after deducting from the gross revenue for a given period all expenditures during the same period.

NON GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS (See REVENUES)

OBJECT The term object applies to expenditure classifications and designates materials or services purchased. Expenditures are grouped by major objects, such as salaries, supplies, or capital outlay, and are further divided as needed for cost accounting and control purposes. The term function may also be used to refer to object classifications.

CAPITAL EQUIPMENT Also termed capital outlay, the capital equipment object group includes site acquisition and improvement, office equipment, instructional equipment, and service equipment. Generally expenditures in this category cost more than $500.00 and would not normally be purchased from general materials and supplies. Furniture, computers and related equipment, and laboratory equipment would be typical examples of items included in this category. (See also Making the Budget in the INTRODUCTION Section).

CONFERENCE AND MEETING EXPENSES The category of conference and meeting expenses includes expenses associated with conference registration and fees, costs for hosting or attending meetings, and related travel costs, whether local or otherwise.

CONTINGENCY Contingency funds are those appropriations set aside for emergencies or unforeseen expenditures. Contingency funds are used only by budget transfers (see also Changing the Budget in the INTRODUCTION Section). A small amount of the capital equipment authorization is set aside for emergency use (i.e., to replace lost or stolen equipment) and may be used directly without budget transfer.

CONTRACTUAL SERVICES Contractual service costs are those monies paid for services rendered by firms and individuals under contract who are not employees of the College. (See also SALARIES.)

EMPLOYEE BENEFITS Employee benefits costs are for all benefits which employees accrue through continued employment with the College. Benefits include health insurance coverage (except that portion paid by the employee), sabbatical leave salaries, tuition reimbursement, life insurance, early retirement contributions assignable to the College, and others.

FIXED CHARGES The fixed charges object category includes charges for rentals of facilities and equipment, payment of debt interest and principal, general insurance charges, installment payments for lease/purchase agreements, and property/casualty insurance.

GENERAL MATERIALS AND SUPPLIES The general materials and supplies category includes the cost of materials and supplies necessary for the conduct of the College's business. Business forms, envelopes, postage costs, printing costs, and handouts to students typically fall into this category. (See also CAPITAL EQUIPMENT.)

OTHER EXPENDITURES The other expenditures object category includes expenditures not readily assignable to another object category. Examples include student grants and scholarships, tuition chargebacks, charges and adjustments, and student loans.

SALARIES Salaries are monies paid to employees of the College for personal services rendered to the College. Full time, part-time, and temporary employees, whether administrators, faculty, or staff, are paid wages or salaries established by contract with the Board of Trustees. (See also CONTRACTUAL SERVICES.)

UTILITIES The utilities object account covers all utility costs necessary to operate the physical plant and other on-going services, including gas, water, sewage, telephone, and refuse disposal.

ORGANIZED RESEARCH (See PROGRAM)

OPERATING FUNDS Operating Funds refers to the combination of the Education Fund and the Operations and Maintenance Fund (Funds 01 and 02).

OPERATION AND MAINTENANCE FUND (See FUND)

OPERATION AND MAINTENANCE FUND (Restricted) (See FUND)

OPERATION AND MAINTENANCE OF PLANT (See PROGRAM)

OTHER EXPENDITURES (See OBJECT)

OTHER REVENUES (See REVENUES)

PROGRAM

A program is defined as a level in the program classification structure hierarchy representing the collection of program elements serving a common set of objectives that reflect the major institutional missions and related support objectives. The program classification structure, established by the ICCB, is a means of identifying and organizing the activities of the College in a program-oriented manner. Examples of programs are biology, nursing, and academic support.

ACADEMIC PROGRAMS The academic programs include all of the instructional programs of the College. Some programs contain only a single discipline, such as mathematics or biology. Some programs contain multiple disciplines, such as foreign language/international studies, which includes all of the language disciplines (i.e., Spanish, French, and German).

ACADEMIC SUPPORT Academic support includes those programs which directly support the instruction process and academic programs, including tutoring and instructional assistance. These programs include library operations, instructional support services, television production services, audiovisual services, and instructional technology administration. This last program provides instructional technology support to the academic programs of the College, including maintenance of the academic computer network and operation of the computer labs. Instructional technology operation and equipment costs are allocated on a pro rata basis to the academic programs which use the academic computer services. This consolidated effort provides considerable economy of effort, expertise, and resources.

GENERAL ADMINISTRATION General administration includes those activities devoted to the general regulation, direction, and day-to-day operation of the College. The Office of the President, college development, business administration/Treasurer, accounting services, business services, personnel services, and community relations are included in general administration. Typical services provided include purchasing for the entire college, printing services, shipping and receiving services, and financial services. The annual audit and the annual budget are produced by offices of general administration.

INSTITUTIONAL SUPPORT Also called general institutional, this category includes those costs and activities not readily assignable to another category or which apply to the College on an institution-wide basis. The Board of Trustees' costs, institutional membership and accreditation costs, commencement, and certain institutional expenses, such as bank service charges, some benefit costs, and NDSL administrative costs are assigned to this category.

INSTRUCTIONAL ADMINISTRATION Instructional administration has overall responsibility for establishing, conduction, and evaluating the entire instructional program at the College. This includes coordinating the recruiting, supervising, and maintaining the quality of the teaching faculty.

OPERATION AND MAINTENANCE OF PLANT Operation and maintenance of plant includes those activities necessary for the proper and safe operation of the physical plant of the College, including buildings, grounds, and roadways. Public safety, transportation, maintenance services, and housekeeping are part of operation and maintenance of plant.

ORGANIZED RESEARCH Organized research includes separately budgeted research projects other than institutional research (which is included under instructional administration). The College does not engage in independent research projects.

PUBLIC SERVICE Public service includes services provided to the general college community and residents by making college facilities and expertise available to the public outside of the academic realm. It includes college-sponsored seminars, workshops, forums, lecture series, cultural events and exhibits, and other non-academic services to the residents of the District.

STUDENT SERVICES Student services include those activities which provide direct support services to students other than academic support services. These activities include registration and records, financial aid, counseling, placement testing, career placement assistance, health services, and student activities.

PROPERTY TAXES In general, property taxes are those taxes levied on real property for the purpose of providing service for the public good. In the case of the College, property taxes are levied on the real property of the District for the purpose of fulfilling the goal of educational service to the District as specified by the College's mission statement. Legal authorities for the various property taxes which the College has levied in the district are as follows:

Education Fund	ILCS Ch 110, Act 805, Sec 3-1
Operations & Maintenance Fund	ILCS Ch 110, Act 805, Sec 3-1
Bond & Interest Fund	ILCS Ch 110, Act 805, Sec 3-33.2
Audit Fund	ILCS Ch 50, Act 310, Sec 9
Liability, Settlement, Protection Fund	ILCS Ch 745, Act 10, Sec 9-103
Life Safety	ILCS Ch 110, Act 805, Sec 3-20.3.01

PUBLIC BUILDING COMMISSION OPERATIONS AND MAINTENANCE FUND (See FUND)

PUBLIC BUILDING COMMISSION RENTAL FUND (See FUND)

PUBLIC SERVICE (See PROGRAM)

REIMBURSABLE CREDIT HOUR A reimbursable credit hour is an ICCB-certified instructional credit hour used as the basis for distributing ICCB grants.

RETIREES HEALTH INSURANCE GRANT The state retirees health insurance grant is provided to fund part of the health insurance costs for certain qualifying College retirees.

REVENUES Revenues are additions to assets which do not increase any liability, do not represent the recovery of an expenditure, or do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets. Revenues are classified by the source of the funds, which roughly corresponds to the object classification for expenditures. It can also serve as a program classification as well.

CASH The cash source category includes currency, coin, checks, money orders, and bank drafts on hand or deposit with the official or agent designated as custodian of cash or in demand deposit accounts. Petty cash funds, change funds, and other imprest cash funds are recorded in the cash object.

FACILITIES REVENUE Facilities revenue accrues from the use of College facilities, such as building/space rentals, data processing charges, and equipment rentals.

FEDERAL GOVERNMENT SOURCES The category of federal government revenue sources includes all revenues which originate with federal agencies and are paid directly to the College or administered by pass-through agencies for the federal government. Department of Education grants, certain vocational education grants, and JTPA grants are recorded in this category.

INVESTMENT REVENUE The investment revenue source category records revenues from investments.

LOCAL GOVERNMENT SOURCES Revenues from local government sources accrue from district taxes (property taxes), from chargebacks, and from all governmental agencies below the state level.

NON GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS The category of non-governmental gifts, grants, and bequests records revenues from private persons, firms, foundations, or other non-governmental entities in the form of restricted or unrestricted gifts, bequests, or grants for specific projects.

OTHER REVENUES Other revenues are those which do not fall into an established specific revenue source category. Typical examples would include parking and library fines, commissions, and sales of surplus property.

SALES AND SERVICE FEES The sales and service fees source category includes all student fees and charges for other than education and general purposes. Examples would be bookstore sales, student organization fees, and admissions charges to athletic events.

STATE GOVERNMENTAL SOURCES State governmental revenues accrue from all state governmental agencies. Typical examples include credit hour grants, ICCB grants, ISBE grants, and the Department of Veterans Affairs.

STUDENT TUITION AND FEES The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general purposes. Tuition is the amount per credit hour times the number of credit hours charged a student for taking a course at the college. Fees include laboratory fees, application fees, transcript fees, and similar charges not covered by tuition. Student tuition and fees may not exceed one-third the per capita cost as defined in the chargeback reimbursement calculation.

SALARIES (See OBJECT)

SALES AND SERVICE FEES (See REVENUES)

SPECIAL POPULATIONS GRANT The state special populations grant provides funding for special or extra services to assist disadvantaged students to initiate, continue, or resume their education, including tutoring, educational and career counseling, referrals to external agencies, and testing/evaluation to determine courses or services needed by a disadvantaged student. Courses funded by this grant provide the academic skills necessary to remedy or correct educational deficiencies to allow attainment of educational goals, including remedial, adult basic education, adult secondary education, and English as a second language courses.

STATE GOVERNMENT SOURCES (See REVENUES)

STUDENT CHARGEBACK The student chargeback is the fee paid for a student of one community college district attending a community college in another district to pursue a curriculum not offered in the college of his home district. The home community college pays the college which the student attends a chargeback at the rate established in the chargeback calculations for each college.

STUDENT SERVICES (See PROGRAM)

STUDENT TUITION AND FEES (See REVENUES)

TAX ANTICIPATION WARRANTS Tax anticipation warrants are issued by the governmental body in anticipation of collection of taxes, usually retireable only from tax collections and frequently only from the tax collections anticipated with issuance. The proceeds of tax anticipation notes or warrants are treated as current loans if they are paid back from the tax collections anticipated with the issuance of the notes.

TRUST AND AGENCY FUND (See FUND)

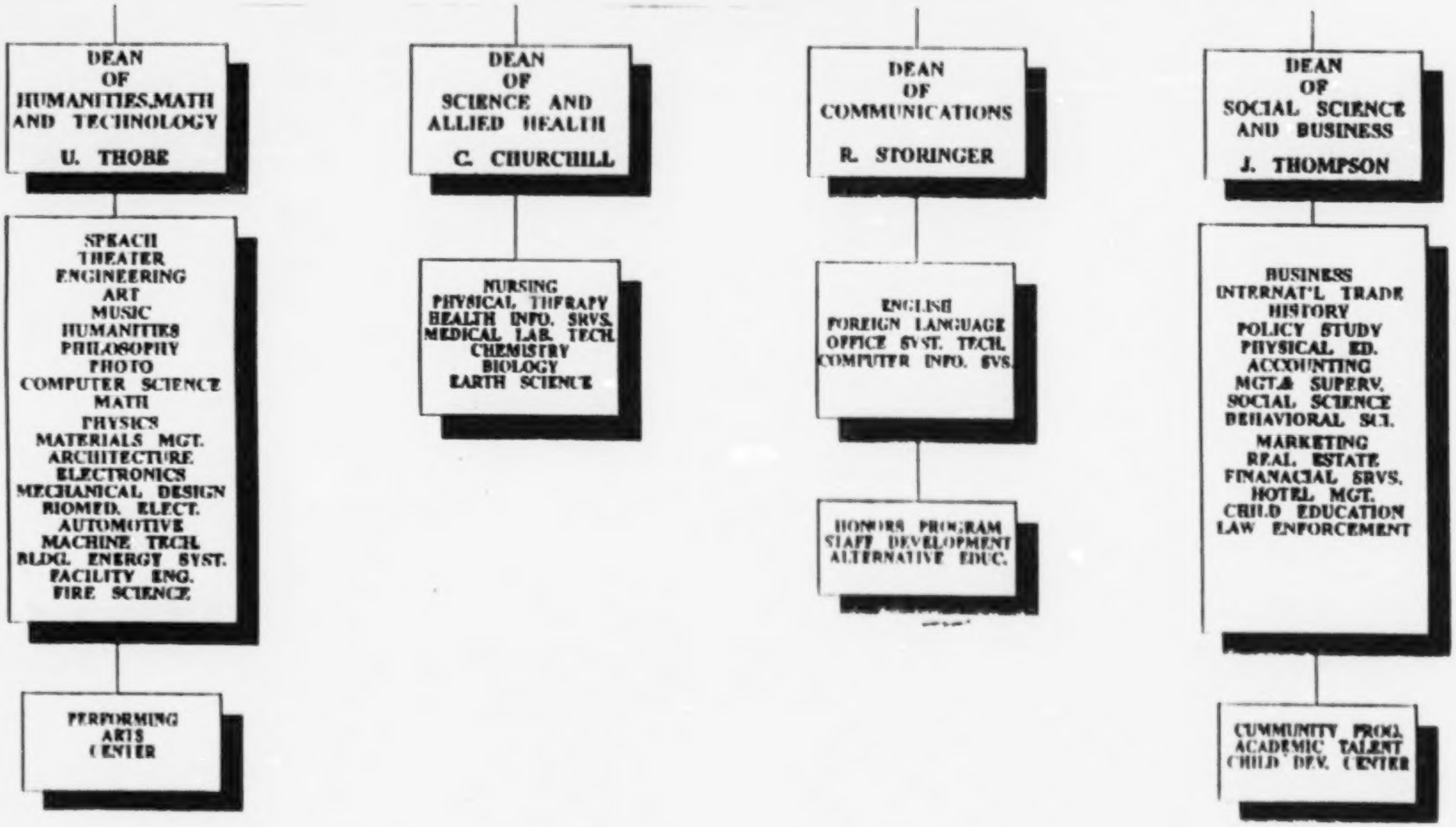
UTILITIES (See OBJECT)

WORKING CASH FUND (See FUND)

ACRONYMS

ABE	Adult Basic Education
ASE	Adult Secondary Education
DAVTE	Department of Adult, Technical, and Vocational Education
FASB	Financial Accounting Standards Board
FTE	Full-time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
IBHE	Illinois Board of Higher Education
ICCB	Illinois Community College Board
ISBE	Illinois State Board of Education
JTPA	Job Training Partnership Act
NACUBO	National Association of College and University Business Officers
NCGA	National Council on Governmental Accounting
OCC	Oakton Community College, Community College District No. 535

ACADEMIC AFFAIRS
ORGANIZATION THRU FALL 1996



This organization chart represents the current structure of Academic Affairs (formerly Curriculum and Instruction). It remains effective until the end of Fall Semester 1996 (Fiscal Year 1997) and is included here for information purposes only. The change in instructional organization will have no significant impact on the budget.

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

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